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**AN INTENSIVE STUDY OF THE PRACTICES OF FINANCING
EXTRACURRICULUM ACTIVITIES DISCOVERED IN FIVE UTAH
SECONDARY SCHOOLS**

by

Irving B. Moore

**A thesis submitted in partial fulfillment
of the requirements for the degree**

of

MASTER OF SCIENCE

in

EDUCATION

1952

**UTAH STATE AGRICULTURAL COLLEGE
Logan, Utah**

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TABLE OF CONTENTS

	Page
CHAPTER ONE	
Introduction.	1
The Problem	3
Delimitation.	3
CHAPTER TWO.	5
Review of the Literature	5
Expressed Views of Educators.	5
Present Status in the Field of Education.	9
The National Survey of Secondary Education.	11
Recognition of Need for Improvement	13
Prevalence of Constant Evaluation by Administrators . .	19
Public Relations.	20
Summary of Guiding Principles for Evaluating the Practices of Financing Extracurriculum Activities in Utah Secondary Schools	23
CHAPTER THREE.	25
Method of Procedure.	25
Sources of Data	26
CHAPTER FOUR	29
Extent of Agreement among Schools.	29
Extracurriculum Finance as a Guidance Medium.	85
CHAPTER FIVE	87
Case Studies of the Five Individual Schools.	87
Introduction.	87
Conclusions	88

TABLE OF CONTENTS - Continued

	Page
CHAPTER FIVE - Continued	
The Analysis from the Selection and Rating Sheet.	89
The Analysis from the Evaluative Criteria Check Sheet	89
An Informal Appraisal	90
General Comments.	91
The Selection and Rating Sheet, "A" High School.	92
Conclusions	98
Analysis from the Selection and Rating Sheet.	98
Analysis from the Evaluative Criteria Check Sheet	99
An Informal Appraisal	100
General Comments.	101
The Selection and Rating Sheet, "B" High School.	102
Conclusions	108
Analysis from the Selection and Rating Sheet.	108
Analysis from the Evaluative Criteria Check List.	109
An Informal Appraisal	110
General Comments.	110
The Selection and Rating Sheet, "C" High School.	112
Conclusions	118
Analysis from the Selection and Rating Sheet.	118
Analysis from the Evaluative Criteria Check Sheet	120
An Informal Appraisal	121
General Comments.	121
The Selection and Rating Sheet, "D" High School.	123
Conclusions	129

TABLE OF CONTENTS - Continued

	Page
CHAPTER FIVE -- Continued	
Analysis from the Selection and Rating Sheet	129
Analysis from the Evaluative Criteria Check Sheet.	131
An Informal Appraisal	132
General Comments	132
The Selection and Rating Sheet, "E" High School	134
Conclusions	140
Analysis from the Selection and Rating Sheet.	140
Analysis from the Evaluative Criteria Check Sheet.	142
An Informal Appraisal	143
General Comments	143
CHAPTER SIX.	145
Conclusions and Summary	145
Conclusions	145
Summary	149
LITERATURE CITED	153
APPENDIX	156
Principal's Questionnaire	
Sponsor's Questionnaire	
Studentbody President's Questionnaire	

LIST OF TABLES

Table Number		Page Number
1	Methods of Raising Revenue, Five Utah Secondary Schools	31
2	Practices Employed in 72 Schools to Secure Financial Support for Extracurriculum Activities	33
3	Efficiency of Collection Methods, Five Utah Secondary Schools	34
4	Constancy of Revenue Sources Mentioned as Most Constant and Least Constant, Five Utah Secondary Schools	36
4a	Most Profitable Sources of Revenue Last Ten Year Period, Five Utah Secondary Schools	36
5	Basis for Estimating Income, Five Utah Secondary Schools	37
6	Values Derived from the Financial Organization, Five Utah Secondary Schools	40
7	Appraisal of Studentbody President Program of Extracurricular Finances of Five Utah Secondary Schools	41
8	Sponsors' Appraisal of the Extracurriculum Financial Program, Five Utah Secondary Schools	44
9	Type of Financial Organization, Five Utah Secondary Schools	48
10	Budgeting Practices of Five Utah Secondary Schools	55
11	Accounting and Disbursement Practices, Five Utah Secondary Schools	58
12	Accounting Aids and Auditing, Five Utah Secondary Schools	61
13	Systems of Accounting Used in 72 Schools in Administering the Funds of Extracurriculum Activities	63
14	Improvement and Evaluation Practices of Five Utah Secondary Schools	66
15	Support of Worth-While Activities, Five Utah Secondary Schools	66
17	Institutional Rules as a Controlling Influence, Five Utah Secondary Schools	73
18	Economy Practices, Five Utah Secondary Schools	75
19	Establishment of Extracurriculum Program Objectives, Five Utah Secondary Schools	79

LIST OF TABLES - Continued

Table Number		Page Number
20	Responses of Twenty-five Business Establishments to Determine Public Relations Effects of Local High School Extracurriculum Financial Program	83
21	Check List, Pupil Activity Program, Evaluative Criteria Cooperative Study of Secondary School Standards	96
22	Check List, Pupil Activity Program, Evaluative Criteria Cooperative Study of Secondary School Standards	106
23	Check List, Pupil Activity Program, Evaluative Criteria Cooperative Study of Secondary School Standards	116
24	Check List, Pupil Activity Program, Evaluative Criteria Cooperative Study of Secondary School Standards	127
25	Check List, Pupil Activity Program, Evaluative Criteria Cooperative Study of Secondary School Standards	138

LIST OF GRAPHS

Graph Number		Page Number
1A	Numbers of Fund Sources, Five Utah Secondary Schools	32
15A	Percentage of Requests for Funds of Non-revenue Producing Activities Approved, Five Utah Secondary Schools	67
16A	Fixed Costs Per Student, Five Utah Secondary Schools	71

CHAPTER ONE

INTRODUCTION

The evaluation of the effectiveness of the various aspects of our educational activity has long been practiced. Such evaluations have resulted in greater efficiency and widespread improvements in the educational fields. Continued appraisal of those aspects of our extracurricular programs that will result in greater efficiency is an ever present need; and the need for continual improvements in the field of extracurriculum finances assumes greater importance now, since in the addition to a greater tax burden for education, parents must contribute to the bulk of the funds for the extracurriculum program, in one way or another, through meeting the needs of their children in school, and supporting their activities. The parents are entitled to assurance that the money they are spending is being used for worthwhile activities, and that it is being used as economically as possible. Auditing and accounting devices now can provide adequate safeguards for funds, when used properly. However, evaluations are periodically needed to assure that the programs are meeting their objectives, that finances are adequate, that controls do not strangle worthwhile activities, that the prudential principle is carried out and the financial program possesses adequate flexibility.

The advantages and values of the extracurriculum program have long been established. Reasonable costs of the programs have seldom been questioned. In this day of increasing costs, economical principles of operation are vital, as it is difficult to pass on increases to supporters of the extracurricular program with the alacrity displayed

by private business. Parents and taxpayers generally oppose cost increases in school expenses; and current factual evidence must exist to support increased costs, wherever increases exist, and to justify present costs in terms of adequacy, economy, and good management.

The problem of increased costs in public education has been neatly discussed by Hoyt and Rousser in the following:

The great increase in the cost of public education in the last decade has been a topic of much discussion and has given concern to those who are responsible for the maintenance of adequate educational support. Since between the years 1900 and 1930 the cost of education has increased approximately 10 times, there has been much agitation, by those who are concerned with tax reduction, to curtail certain aspects of the school program. Added impetus has been given to this movement because educational programs have been largely supported by local taxation. This has frequently resulted in the schools requiring from 50 to 60 per cent of the local tax dollar, or even more. Such facts have provided a fertile field for those propagandists who decry educational expenditures and who would, in the name of democracy, save the local taxpayer.

The other side of the picture has not always been so evident, namely, the tremendous increase in the number of pupils and the great improvement that has been made in educational services in recent years. The increases, both in numbers and in length of attendance in our elementary schools, and the growth in high school attendance, as well as the provision of such services as health, vocational education, domestic science, commercial work, music, art, and many others, have been directly responsible for a considerable portion of this increase in cost. Another factor which is not so evident but which, nevertheless, has been very potent in its influence upon educational costs, as well as upon other governmental costs, is the continuous decline in the purchasing power of the dollar during the period under discussion. Whatever may be the reasons for the increased cost of education, sound measures of economy are always in order, but it is a question as to just what constitutes economy under given conditions. It is at this point that prudence and the best judgment of school officials must enter to make their program of education as efficient as possible and at the same time to save the taxpayer's money.¹

¹ Hoyt, Paul R., and Rousser, Walter C., Public School Finance, New York and London: McGraw-Hill Book Company, Inc., 1941, pp. 102-103.

THE PROBLEM

This study is concerned with problems involved in the practices of financing extracurriculum activities. The area of the problem to be explored is that of evaluating these practices of financing, as they apply to the extracurriculum programs of five Utah Secondary Schools. Many of the practices of financing these activities are common to most of the secondary schools of Utah and throughout the country. Differences exist in financing practices in secondary schools in relation to objectives, sources of support, administrative procedures, philosophy, and control. This thesis concerns itself with the discovery and evaluation of the practices of financing the extracurricular program in certain school systems investigated. The problem resolves itself as follows: What are the practices of financing the secondary school extracurricular program, and what are the guiding principles that will effectively appraise the practices found?"

DELIMITATION

For the purposes of this study, extracurriculum activities will be defined as those school activities, both athletic and non-athletic, not incorporated in the regular academic curriculum of the school. Extracurriculum funds will be defined as those funds accumulated, saved, and/or distributed to meet expenses of the student association or studentbody composed of all the students in the school, including class, club, and the various related activity funds.

The values of the extracurriculum have been widely recognized, and increasing regular school time has been given to them. However, in the vast majority of cases, the financing of these activities has not been

taken over by boards of education; and school credit is not usually given for participation in them.

The present practices of financing these activities were studied in five Utah high schools. The Utah schools appraised were: Salt Lake City, East High School; Kaysville, Davis High School; Murray, Murray High School; Spanish Fork, Spanish Fork High School; and Coalville, North Summit High School. The schools presented a representative picture of Utah secondary schools with varied methods, philosophies, and practices resulting in varied approaches to devices and procedures of financing. Fundamental practices were sought and were appraised from guiding principles covering the raising, control, and uses of these funds.

This study is designed to give attention to the practices found in five of the typical Utah Secondary Schools. The guiding principles will be useful in investigating the practices of financing employed in other similar schools.

CHAPTER II

REVIEW OF THE LITERATURE

Expressed Views of Educators

Financing the extracurricular activity program has become steadily an increasingly important aspect of our extracurricular program. The variety of these activities can easily be pointed out by the many definitions given them.

In a discussion on definitions, Willard points out the following:

Wilde...defines extra-curricular activities as those activities of the school that are outside the traditional curriculum; that have sprung up and developed through the students' own desires and efforts; that are carried apart from the hours of the regular school program; and that are participated in without the rewards of regular school credit. He later points out that this definition has been coined to fit a particular situation; and that the definition is subject to change according to organization and administration policies.

In an article by Briggs, extra-curricular activities are defined as those legitimate activities not provided for in the regular curriculum. The criticism of this definition can be pointed toward the indefiniteness of the term "regular curriculum". If the regular curriculum refers to activities for which credit is given Professor Briggs' definition is inadequate because in some schools subjects far removed from the traditional academic classification are being credited. A good many schools are actually placing extra-curricular subjects within the regular school program. This condition has made it difficult to draw a line between the two. Some writers who object to the term extra-curricular, because of its recent close relationship to the curricular program have coined such terms as "extra class," "intramural," and "collateral".

...In his bulletin entitled "Standard Terminology", Robertson defines extra class activities as the following: Refers to those enterprises which enlist the interest and voluntary energy of college students outside of requirements pertaining to courses or other official responsibilities, usually through organizations to promote literary, dramatic, music, athletic and other events.

Although this definition definitely refers to college activities, the same is descriptive of the extra-curricular program of the secondary school.

...A proposed definition...Extra-curricular activities

may be defined as those activities which have been developed in the schools to supplement the curricular program; for the purpose of bringing about a more complete realization of the objectives of education.¹

McKown states that:

Extracurricular activities must be built upon the broad principle that the school is a laboratory for citizenship and wherever possible the situations in the school should resemble the situations which the future citizen will face. These activities are important and should be recognized as a legitimate part of the school life and work. Care must be used however that they do not become formalized.²

Koos and others, in their discussion of the extracurriculum, state:

The present tendency is to recognize positive educational value in the extracurriculum, to promote pupil-initiated projects, and to capitalize for educational growth in the natural social and creative propensities of youth. It can hardly be doubted that the present acceptance of extracurriculum activities is rooted in the same educational theories which are slowly reshaping the curriculum, the aims, and the whole spirit of the school. The conception of the educational process as the accomplishment of learning through directed living, the conception of the school as "a miniature community, an embryonic society," in which pupils learn to live the civilized life of today by actual participation in social processes—these are ideals to the realization of which it is increasingly recognized the voluntary activities of pupils may be guided.³

From the above definitions and statements, it is obvious that the conception of what encompasses the extracurricular program is very broad in scope. In order to provide finances and adequate financial controls for these activities, present practices are more specific,

¹Millard, Cecil V., The Organization And Administration Of Extracurricular Activities, New York: A. S. Barnes and Company, 1930, pp. 2-4.

²McKown, Harry C., Extracurricular Activities, New York: The MacMillan Company, 1927, p. 9.

³Koos, Leonard V., and Others, Administering The Secondary School, New York: The American Book Company, 1940, pp. 130-131.

and the current literature becomes clear on those attributes of what constitutes good financial practice in educational finance.

Campbell lists six chief criteria of excellence on budgetary procedure as follows:

1. Inclusiveness. The budget presents a complete picture of the financial plan for operating the schools....
2. Balance (articulation of ends with means). The budget considers the needs of all legitimate activities in the school system in relation to each other and contemplates the total expenditures for all purposes, from the standpoint of the anticipated income....
3. Responsibility. The budgetary procedure definitely places the responsibility for directing the preparation, the presentation and defense, and the execution of the budget on the executive head of the school system and the responsibility for its review and adoption on the board of education....
4. Fiscal Control. The budget serves as an instrument in controlling income and disbursements....
5. Flexibility. In providing for financial control, the budgetary procedure recognizes the possibility of emergencies which necessitate such change from the original financial plan as is compatible with its safeguarding as a whole....
6. Publicity. The budgetary procedure includes adequate provisions for informing the public of the proposals contained in the plan for carrying on the school operations; it offers the opportunity of criticism and suggestions to parties interested in the conduct of the schools.¹

Although the criteria above have reference to the school system as a whole, they are obviously adequate criteria for programs within the school system, which are parts of the whole.

Millard in his discussion of the general organization of extra-

¹ Koos, Leonard V., and Others, Administering The Secondary School, New York: The American Book Company, 1940, pp. 608-609, quoting from Campbell, Raymond Guy, State Supervision And Regulation Of The Budgetary Procedure In Public School Systems, New York: Bureau of Publications, Teachers College, Columbia University, 1935, pp. 14-18.

curricular activities cites the definite suggestions for the regulation of all phases of the extracurricular program of the Wyandotte High School, Wyandotte, Michigan, in which are contained the following six regulations of finances:

- A. By assessing a nominal charge to members of the student body and faculty to defray expenses of the extracurricular program, giving him admission to various events covered by same.
- B. By keeping the expenses for membership low.
- C. By the school providing a uniform scheme to insure uniformity in care of school funds.
- D. By money of the student clubs being collected by student secretary-treasurer and all being paid in to the school treasurer (faculty member, preferably head of commercial department) who keeps separate account of all clubs.
- E. By collected money being handled by
 - a. the principal
 - b. the faculty advisor
 - c. by an appointee of the school board, where regulations insist, with the recommendation that students take such responsibility as their ability allows.
- F. By not allowing the financial control, as far as possible, going outside of school.¹

Regarding extracurricular financial administration, McKown states:

A program of extracurricular activities necessarily includes the raising and spending of money. The rapid growth and development of the public high school has been paralleled by the increase in number and complexity of extracurricular opportunities, organizations and activities. In the past, and in fact in many schools now, these activities have not been sufficiently officially recognized and school administration has made little or no provision for conducting them along reasonable and business-like lines. They just "grow up" and "exist," some better, and some worse, and few of them as well as they might with sound sympathetic guidance. If the activities themselves "just exist," certainly little more can be

¹ Millard, Op. cit., pp. 48-99.

said of the financial administration of them. The present demand for efficiency in educational affairs, together with the necessity for a closer and more effective organization of extra curricular activities (especially since many schools require of all students a certain amount of credit in these activities) has brought with it a most sensible demand that these activities and their finances be handled in accordance with sound business principles.¹

Present Status In The Field Of Education

The financial accounting views of McKown are as follows:

The types of financial organization are broken down by him into two: Decentralized, each club or activity handling its own funds as it chooses; Centralized,...in which there is a central treasurer who handles all of the moneys coming in from all of the activities, and a central control which administers this central fund.

The central treasurer (principal, secretary or similar officer) is the custodian of all school activity funds. He should be properly bonded and should have regular office hours, or be easily available. This central treasurer should not supplant the organizational treasurer. These still function in the collection of organization fees, assessments, and funds. The funds are deposited with the central treasurer and disbursed upon an order issued by the proper disbursing officer of the organization depositing them. When the treasurer of any organization deposits with the central treasurer, he should receive a duplicate carbon copy receipt...printed in two colors...The original is retained by the central treasurer, and the duplicate becomes a part of the records of the organization making the deposit. The central treasurer keeps a complete file of his original receipts by organizations after he has made the necessary book entries...No money should be deposited without the issuance of a receipt...

Whenever the disbursing officer of an organization desires to pay a bill, he issues a "Pay Order" to the central treasurer.... in duplicate (of different colors).... Upon receipt of a "Pay Order" the Central Treasurer issues a voucher check for the amount of the invoice, retaining a record on the check stub... The original bill or invoice is always on file and can be referred to easily. No bill should be paid by the central treasurer until he receives an original invoice from the seller.

When an organization desires to purchase goods, it uses a requisition blank...in triplicate....

A report on the sale of tickets for a campaign or

¹ McKown, op. cit., p. 547.

entertainment should be required. No tickets should be issued without a signed receipt for the number issued....

Bookkeeping.—The system of bookkeeping employed should be accurate and as simple as is consistent with good principles. A standard columnar book which can be purchased at any supply store is sufficient.

- a. General account.—The first pages of this book should be reserved for the daily or weekly entries of all transactions irrespective of organization or purpose....
- b. Special accounts.—Following the General Account will be entered an account sheet for each organization or activity in the school. These should be arranged in alphabetical order....

Finances handled through commercial department.—....The essential difference in this plan and the one previously discussed lies in that the actual clerical bookkeeping, and financial work is being done by students of the commercial or business department under the supervision of their central treasurer, whereas in the first type all this work is done by the treasurer alone.

Finances handled through the school bank.—The most complete type of financial organization consists of the operation of a real school bank which handles both individual and organization accounts....

Financial Committee.—The school should have the financial affairs of its extra-curricular activities supervised by a Board of Finance or Finance Committee. This body might be elective or appointive, preferably the latter. It should be composed of both faculty members and students.

The council, Finance Committee, or other competent body, should make a budget for the year, this budget ~~of~~ include all recognized activities of the school. Each activity should prepare its own budget; and the committee should then make its budget on these smaller budgets. This general budget after adoption becomes the financial guide of the school for the year....In addition to the budgeting the Committee should be responsible for the proper auditing of all accounts at least once each semester. The complete financial statement of the school should be published in the school newspaper or magazine at least once each year....

A program of extracurricular activities involves adequate financing...The extracurricular program should be financed by the board of education.¹

¹McKown, op. cit., pp. 557-567.

In regard to the recommended organization, Koos and others cite

The National Survey of Secondary Education

The National Survey of Secondary Education pointed out the weaknesses inherent in having the principal act as the treasurer for the extracurriculum activity funds, a practice commonly found only in smaller schools. The survey further concluded that the best practice is to have complete autonomy for each activity.¹

From an extensive study of the literature on studentbody finances Barrup used the following fourteen criteria in his study of sixty-six Utah Senior High Schools:

1. The school should adopt a centralized system of control, under the supervision and direction of a Board of Finance.
2. The central treasurer should be a faculty member and should be assisted by a competent student treasurer.
3. The central treasurer should be bonded.
4. Each student organization should have a student treasurer....
5. Schools should be effectively free.
6. The board of finance should set up a central budget.
7. Non-revenue organizations should have financial backing.
8. The handling of student organization finances should be utilized as an opportunity to teach students the business-like methods of accounting for and expending funds.
9. Regular audits should be made.
10. All bills should be paid by checks properly signed by both the central treasurer and student treasurer.
11. All transactions should be handled through regular channels.
12. The school should maintain a student activities finance office with proper facilities.
13. The system and forms used should be as simple as possible.

¹National Survey of Secondary Education, Monograph No. 26, 1933.

14. The principal must be responsible for the finance program.¹

In discussing the effective freedom of schools, Burrup states:

Because the purposes of the activity program are assumed to be the same as for the rest of the school program, it is felt that they should be financed in the same way—by taxes levied by the boards of education.²

In summarizing the results of his study, Burrup found the following:

1. Practices Showing Considerable Lack of Conformity To Evaluative Criteria.

Ninety-four per cent of the schools reporting do not bond the central treasurer. Utah school boards do not yet consider this a necessary and legitimate expense for them to pay from the funds of the district.

More than half the schools sell advertising in school newspapers or yearbooks to many community business establishments. This advertising is regarded by the writer as of little or no value to the advertiser.

Only about one third of these schools make a practice of requiring a certain percent of the money collected from any or all sources for the student body general fund.

Special fees and admission charges are assessed by many schools (with attendant penalties for lack of payment) making education not equally available to high school students of different economic levels, a violation of our ideal of "effectively free" schools.

Very little utilization is now being made of the many opportunities for wide-spread student participation in the management of student organization finances. The principals and faculty groups predominate over the student groups in carrying out the details of the various finance programs.

2. Practices Showing General Conformity to Criteria.

While centralized systems of control predominate, many

¹Burrup, Percy, Educational Implications In The Management Of Student Body Finances, Unpublished Master's Thesis, Utah State Agricultural College, Logan, Utah, 1941, p.40.

²Ibid, p. 76.

systems are decentralized leaving each student organization to work out its own system. Many schools do not have a faculty member as central treasurer with a student as assistant treasurer.

Fewer than half of the reporting schools carry into effect budgetary practices assumed by the criteria to be deemed necessary for the successful operation of the finance program.

While most schools report regular audits, many of the so-called auditing practices are really nothing more than internal checks by people within the school system. Audits are frequently made by people who are professionally not qualified for that type of work.

3. Practices Showing High Conformity To The Criteria.

Non-revenue organizations are usually subsidized by funds allocated from the general student body fund or from the funds of the district. Accurate and complete records are kept in nearly all schools.

Most schools realize the value of paying all expenses by checks.

There is evidence of willingness on the part of the principals to be lenient with students who are unable to pay for the costs of the student activities' program. Work furnished by the schools, the granting of activity cards to needy students and the allowance of installment payments on the activity cards are all evidences of the fact that Utah school administrators, in general, are trying to make it just as easy as possible under existing conditions for all students to participate in and receive the benefits from student activities.¹

Recognition of Need For Improvement

In spite of all the excellent examples of good financial practices, there continues to be an evident need for improvement in these practices in many schools. That good management is made complex and difficult is brought out in the following material from Kees and others:

Among the funds which exist within the school itself, having to do with extracurriculum activities are probably

¹Ibid., pp. 80-82

at once the largest and most complex in management. Extra-curriculum activities are so diverse in form and nature and their growth has been so rapid that, in many schools, they constitute a perplexing problem in administration, among the most important aspects of which is the matter of finances. Here the dual factors of efficiency and educational importance must be considered. The activities are in the school system because of their educational value, and this should be enhanced wherever possible, not only by giving pupils experience in handling financial matters but also by furnishing them an example of effectiveness and efficiency in this respect. Extracurriculum finance entails a certain amount of centralization of administrative control, together with the standardizing of administrative procedures. Some schools have developed fairly successful methods in administering extra-curriculum finance, but in most high schools the plans seem to be in an evolutionary stage, varying widely with the nature of the program, as well as with other factors.¹

The seriousness of the need for improvement is emphasized by

Burrup, in the following comment:

The danger of giving an organization, a student, or even a teacher, a free hand in managing the funds of an organization is quite obvious. Inexperienced people with problems of financial management, with little or no system developed, find their work monotonous and uninteresting. The habits of haphazard record keeping, which they resort to in desperation, are sure to be carried over into their personal and business lives. The damage to the student lies principally in the fact that his experience is teaching him to keep his own business affairs in an unsystematic manner, and to believe that all business is carried on in the same slipshod way.

Loose accounting systems not only encourage carelessness and dishonesty among students, but they also cast a definite cloud of suspicion over the administration....²

Randall discusses the problems making evident the need for better methods in handling student activity funds as follows:

Each school year brings new student officers of senior high schools into a position of responsibility. This

¹Koos, op.cit., pp. 618-619.

²Burrup, op. cit., pp. 7-8

responsibility includes a trust of student activity funds placed in their care. In some schools the students are guided by advisors in the expenditure of these funds. These advisors may have had previous experience with public funds or perhaps have followed good accounting procedure in handling funds. If the advisor were new and the students new also, and no policy concerning the right procedure in the handling of student activity funds was set up for their particular school, many problems could arise and often the money entrusted to their care could be misused.¹

Randall further concludes in his study that those schools having a professional audit seem to have much better practices in the following:

1. In maintaining a budget.
2. In having proper approval of the budget.
3. In bonding the custodian of the fund.
4. In the use of the voucher system.

In two cases those schools having a professional audit seemed to have slightly better practices:

1. In having a democratic representative group outline the budget.
2. In using the checking system for expenditures.

In the following cases those schools having a professional audit did not seem to have any better practices than those who have an audit other than professional or those schools who did not have any audit:

1. In the democratic utilization of the fund.
2. In the use of bank accounts.
3. In the delegation of the responsibility of the fund.
4. In making out and publishing periodic financial statements.

We can conclude that the professional audit seems to exert the most influence on schools in the following practices: provision for a budget of funds; bonding of fund custodians;

¹Randall, Melvin Gilbert, The Prevalence Of Auditing Of Student Activity Funds In The Senior High Schools In The State Of Utah And The Effect Of The Audit On The Use Of These Funds, Unpublished Master's Thesis, Provo, Utah, Brigham Young University, June, 1949, pp. 70, 71.

and the use of up-to-date accounting methods.

On the strength of the data gathered, the investigator feels to recommend (a) continued use as well as an extension of the audit of student activity funds, (b) use of the budget and adherence to it, (c) bonding of the custodian of fund, and (d) use of democratic student councils to vote the utilization of the funds.¹

The recognition of need for democratic participation in extra-curriculum and extracurriculum-finance activities is pointed out by Tompkins from thirteen specific practices on the development of a good program of extraclass activities:

- g. The school does not restrict membership in the majority of extraclass activities because of scholastic, social, or economic standing....
- h. The school encourages pupils to participate in budget procedures for the support of extraclass activities.

Duly elected student officers prepare and execute the extraclass activities budget. They manage and are responsible for the funds, for collections, deposits, and withdrawals. All procedures are properly supervised, but the responsibility of budgetary matters pertaining to the program is in the hands of the pupils.

- i. The school must collect, tabulate, and report data regarding its extraclass program in order to know what has been done, how it has been done, and to determine in what direction the program needs growth or emphasis.

Research data are essential if the school is to appraise its program. The number of clubs, names of sponsors, lists of member-attendance, etc., are furnished accurately and verified. Such data are preserved and provide the basis for an annual report on extraclass activities. The school is aware of the extent of pupil participation in the program and compares such statistics from year to year to measure progress. Participation in extraclass activities is indicated specifically and adequately on each pupil's permanent record...²

¹Ibid., pp. 71, 72.

²Tompkins, Ellsworth, "How Can We Administer An Activities Program For All Pupils?", The National Association Of Secondary School Principals, Bulletin, April, 1950, Published by the National Association of Secondary School Principals of the National Education Association, Washington, D.C., pp. 21, 22.

The need for more effective administration of pupil activity finances is also expressed by G. Baker Thompson:

The administration of Activity Funds is not considered a difficult job or a major problem in any section of the United States. Raising the necessary monies is a perpetual headache everywhere; but spending the money seems to be a simple matter. While we realize that tremendous sums are now spent in most schools, it is too often assumed that we spend wisely, have adequate checks, controls and approved business methods. On the other hand, facts show that exactly the opposite is all too frequently true...¹

Thompson further cites the findings and recommendations of a joint committee representing the important educational groups in Pennsylvania from inspection of schools in the state, subsequent to the famous Hatfield Decision, Pennsylvania State Supreme Court, September 30, 1947, that

1. affirmed the order of the lower court for official audit, and
2. stated that all monies in activity funds involving
 - a. the use and wear of personal property owned by the district;
 - b. the use and wear of school buildings and grounds;
 - c. the payment to employees, such as coaches for their services, and
 - d. the payment by the district for light, heat, maintenance, janitors' charges

are public funds and must be administered by boards of school directors exactly as tax monies....²

These findings were "that the situation differed in many schools

¹Thompson, G. Baker, "What Is Effective Administration Of Pupil Activity Finances?", The Bulletin Of The National Association Of Secondary School Principals, Washington 16, D. C.; National Association of Secondary Principals of the National Education Association, 1201 Sixteenth Street, N. W., April, 1949, p. 287.

²Ibid, p. 288.

in all sections of the state. Some of the most startling examples were:

1. Funds were never audited in a high percentage of the schools.
2. Purchases of supplies and equipment totaling hundreds of dollars were made in many schools without any attempt to secure bids.
3. In some schools a number of different persons were permitted to make purchases.
4. Books were not kept and invoices, receipts, and other records were not used in some schools.
5. Separate banking accounts were kept for each activity in many instances.
6. Pupils in some schools had no supervision from the faculty on purchases, collections, or expenditures.
7. In some schools no bank accounts were used, and in others money was kept in desk drawers, bureau drawers, teachers' pockets, in parents' private bank accounts, and in other unexpected places....¹

The joint committee discovered that the school directors "did not want to retain control of pupil-activity funds." They also indicated that they felt pupils were entitled to reasonable control of the money they raised, and they agreed that handling these monies could be a valuable educational experience.

The committee recommended the following principles to be put into practice by legislation:

1. Require all school districts to adopt and enforce rules and regulations.
2. Provide for the return of funds previously acquired by the district from activity organizations.
3. Require supervision of finances by the principal or other designated professional employee.
4. Provide for financial supervision of each activity fund.
5. Require an official annual audit.

¹Ibid, p. 288

6. Require a bond for the custodian of the fund.
7. Require the establishment of an approved accounting system.
8. Require a regular report by the custodian of the fund to the School Board.
9. Require soliciting of bids when expenditures amount to three hundred dollars or more.
10. Permit the use of school property by activity groups.
11. Provide that activity organizations may raise, expend, and hold over from year to year balances of funds under the regulations of the school district.
12. Provide penalties for the violation of established regulations.
13. Permit schools and organizations within the school to affiliate with state, regional, or national organizations.¹

Prevalence of Constant Evaluation by Administrators

The evaluation of the phases of the activity program has been, in the past, an area that has received little consideration from administrators and students. Johnston has this to say about evaluation:

Evaluation of outcomes in terms of values it is intended to achieve is as important for the extra-curricular program as for any other phase of the educational enterprise. Evaluation is, unfortunately, a neglected area. In the past twenty years the books and articles about student activities have well exceeded the limits of the "five-foot shelf." A surprisingly small amount of this publication has had to do with appraisal.²

In considering the guiding principles of utilizing criteria for approving secondary schools, the North Central Association of Secondary

¹Ibid, pp. 287-290.

²Johnson, Edgar G., "Competition and School Activities", The North Central Association Quarterly, Menasha, Wisconsin: The George Banta Inc., Publishing Company, October, 1950, p. 236.

Schools lists the following:

3. A school should be judged, in so far as is possible, in terms of its own philosophy and the purpose which it serves in its own community. The fact should be recognized that individual differences exist among schools and among communities.
4. Criteria should be flexible, and of a type that can readily adjust themselves to changing conditions....
7. Criteria, to be of maximum value, should be stimulating and conducive to educational growth; they should be instruments for continuous self-evaluation and should provide the incentive to strive constantly toward higher goals of achievement.¹

The Evaluative Criteria, as developed by the Cooperative Study of Secondary School Standards, as quoted in the North Central Association Quarterly, lists as its second criterion the educational program in which is contained the following relative to the pupil activity program:

- (B) Pupil Activity Program. The pupil activity program should aim to develop desirable social traits and behavior patterns in an environment favorable to their growth. Special importance should be attached to provision for pupil participation through student councils or similar organizations in the administration of those school functions which especially concern the interest and welfare of pupils. The activity program should not only provide opportunity for developing leadership ability but should stimulate active participation of all pupils in appropriate school organizations and community activities.²

Public Relations

In the realm of public relations, it is basic that every device available to the school be used to promote better relationships, even though the relationships may be excellent at the present time. The

¹Chapter VI, "Policies, Regulations, and Criteria for the Approval of Secondary Schools", The North Central Association Quarterly, Menasha, Wisconsin: The George Banta Publishing Company, July, 1950, pp. 133-134.

²Ibid, P. 141.

contacts to businessmen and others made necessary by the sale of advertising and other incidental contacts for extracurriculum financial purposes should not be overlooked as being full of excellent opportunities to offer assistance in this area. The least that can be said would be that such contacts should not bring discredit to the school or to its students. Postley states:

. . . I can only say that we have to get along with people even if only because it is in our own best interest to do so. There is, of course, a more important reason. The schools belong to our "publics" and we must always act in their best interest.¹

The importance of participation is stressed by Porter-Shirley:

It is important that all the school personnel devote more time and effort to obtaining public understanding of the school program. Teachers must work together to attain a unity of purpose and to determine common educational goals and objectives before adopting a plan to obtain greater public understanding of the total school program. Finally, school personnel in developing a public relations program must think of lay people, particularly parents, as partners, in the determination and conduct of the school program. . . . Today in education, great emphasis is placed on the progress, growth and development of the individual pupil. Our job is to analyze his capacities and talents, his interests and goals, to adopt a school program to teach what is best for him as an individual, and at the same time to give instruction in such a way that he becomes a valuable member of our society. . . . The teaching profession is proud of the product of its work. Then let us use our product, the growth, development and progress of the individual child, as a way to public understanding of the school program.²

Orderly, well-planned contacts of students with the public can do much to promote better public understanding of our schools. Much can be accomplished in this regard by wise planning of the school contacts

¹Postley, Maurice G., "How To Improve Public Relations", School Board Journal, pp. 27, November, 1947.

²Porter-Shirley, Carl H., "Participation: Key To Public Understanding", The Nation's Schools, September, 1949.

to the public by students, which contacts may be necessary for the selling of advertising in school publications, for the making of purchases of materials, and for other necessary business regarding the extracurricular program.

Four evaluative criteria suggested by the Twenty-eighth Yearbook of the American Association of School Administrators to measure effects and outcomes of a program in terms of community response are as follows:

1. Is there evidence of a favorable attitude toward the school program and school expenditures?
Very much___ Some___ Little___ None___
2. In general are the people as a whole working together to build a better community? To a marked extent___
To some extent___ Little evidence___ Not at all___
3. Is there evidence in the community of a strong desire to progress? Very much___ Some___ Little___ None___
4. Is a strong sense of personal responsibility for the success of the school program present in the minds of the citizens generally? Yes___ No___¹

This yearbook also has the following to say relative to opinion polls and surveys:

Opinion polls and surveys can be used to ascertain the views of citizens as various issued or problems in connection with the educational program and, therefore, on the need for changes in the public relations program....²

After an extensive review of the literature, the writer has formulated sixteen guiding principles for use in appraising practices found in financing extracurriculum activities in Utah's secondary schools. These principles were designed for elasticity, maximum inclusiveness, yet with all brevity possible. They are summarized at the end of this chapter.

¹"Public Relations for America's Schools", Twenty-eighth Yearbook, American Association of School Administrators, 1950, AASA, NEA, 1201 Sixteenth Street, Northwest, Washington 6, D. C.

²Ibid.

Summary of Guiding Principles for Evaluating the Practices of Financing Extracurriculum Activities in Utah Secondary Schools

1. The collection of funds should be efficient, include all available sources as completely as possible, be well planned and constant, and look toward the assumption of most of the costs by the board of education.
2. Raising, accounting for, and distribution of funds should offer students a life-like opportunity to learn businesslike methods of handling funds, and should improve the student activity program.
3. The financial organization should be centralized, with provision for a board of finance.
4. The principal should have full responsibility for the financial program.
5. The central treasurer should be of the administrative staff or of the faculty, assisted by a student central treasurer, and student treasurers from each student organization.
6. The central treasurer should be properly bonded.
7. An annual operating budget should serve the school in the program of extracurriculum finances.
8. The accounting system should be simple, uniform, and should contain adequate safeguards, including final responsibility to the board of education, and faculty or administrative final responsibility for approval of requisitions and expenditures.
9. Audits should be made by a qualified auditor upon the expiration of the term of the central treasurer, or annually, whichever is most recent.
10. Financing practices should be continually improved, and continual evaluation of the financial program should be made.
11. All worthwhile activities should have necessary financial support.
12. Costs to the students should be kept as low as possible, with nominal assessments made to assure their interest and participation in the program.
13. All students should have equality of opportunity to participate in the extracurriculum program without consideration for their ability to pay.
14. The greatest economy should be used in expending funds without limiting valuable activities, yet without impounding extra money

in special funds, that may be needed for other educational or extracurriculum purposes.

15. Objectives should be established and sincere effort made to attain them.
16. The conduct of the extracurriculum financial program should promote favorable public relations for the school.

CHAPTER III

METHOD OF PROCEDURE

Following a general survey of the literature of the field, with consideration to a study of practices found in financing both athletic and non-athletic extracurriculum activities, the problem was broken down as follows:

1. Sources of financial support—The methods of raising revenue, efficiency and coverage of collection methods, and the basis used for estimating revenue were investigated.
2. Administration of funds—Values derived from the financial organization, type of financial organization, identification of the administrators of the funds, scope of budgeting practices, accounting procedures, auditing features, evidences of improved practices adopted within the past ten years, and adequate evaluative criteria were considered.
3. Control and expenditure practices—The extent of control exercised by administrators of funds and student officers, analysis of factors affecting the costs of the program, the extent to which organizational rules control the scope of the program, amount of funds as a control element, deliberate economy practices, and the effect of the administration as a controlling element were studied.
4. The opinions of the administrators and faculties of the schools in regard to present practices of financing—The extent of agreement with the way the existing financial program is being handled, the degree to which objectives are met, and consideration for recommended practices for improving financing methods were here studied.
5. The public relations effects of the extracurriculum program—The values of this program in stimulating better relations between the high school and the public were also studied.
6. The intensive study of each case—The guiding principles and the evaluative criteria of the Cooperative study of Secondary School Standards were utilized to appraise the individual school.¹

¹Evaluative Criteria, Cooperative Study of Secondary School Standards, George Banta Publishing Company, Menasha, Wisconsin, p. 205, 1950

7. The guidance values offered by the extracurriculum finance program--The principles involved and modes of carrying them into practice were here treated.
8. Conclusion--Findings based on guiding principles and appraisal of the practices found using the established principles were presented.
9. Summary--A brief summary of the results of the study were presented here.

Those financial activities of the school that do not contribute to the extracurriculum program will be omitted from this study. However, as school stores, cafeterias, or other enterprises are found to contribute to the extracurriculum funds, due consideration will be given to this information. It is generally recognized that administrative responsibilities in miscellaneous activities are carried by school supervisory and administrative personnel with only distant relationship to the extracurriculum program.

In order to provide the necessary information, prepared questionnaires were accomplished by the principal, a representative number of five sponsors from the teachers, and studentbody presidents. These people were contacted and interviewed directly whenever necessary to clear up points of information. A random selection of five business firms was made and interviewed with prepared questions to determine the public relations effects of the extracurriculum finance program.

Sources of Data

Data collected for the study was secured from administrative, teaching, and selected student personnel in East High School, Salt Lake City, Davis High School, Kaysville, Utah, Murray High School, Murray, Utah, Spanish Fork High School, Spanish Fork, Utah, and North Summit High School, Coalville, Utah, and with the necessary use of current and pertinent material and criteria found in a survey of the related literature. The case study

method, with attention to the individual school, was found best adapted for use in this study. Questionnaires used met the following requirements as listed by Good, Barr, and Scates:

. . . bear in mind the demands. . . upon other people's time. . . In the first place one can. . . weed out every trivial question . . . In the second place one can make the responses simple. . . In the third place one should. . . see that no unnecessary specifications or details are included. In the fourth place one should not ask for information which is obtainable from documentary sources available to the sender. Another requirement for questions—important from the standpoint of the respondent—is that they apply to this situation. . . Of course, many other considerations enter into the making of a questionnaire from the standpoint of the study which is being made. First. . . clear purpose, with definite limitations. . . Second, each question must be absolutely clear. . . Third, one should seek responses. . . that. . . can be summarized in some form. . . Fourth, one will refrain from asking questions of opinion unless he is certain that opinion is what he is seeking, and that it will be worth getting. Fifth, one will consider the desirability of pre-coding his questionnaire. . . One should invariably get assistance from others in criticizing his questionnaire before it is sent out finally.¹

Pre-coding was not considered necessary by the writer as the volume of data did not merit such action.

The questionnaires were reviewed by three active high school administrators of non-participating schools, three high school sponsors, and a studentbody president to assure similarity of comprehension of questions, maximum brevity, insofar as possible, completeness, and compliance to existing principles used in extracurriculum finance in Utah.

Guiding principles were selected from authorities and studies in the field, including the Evaluative Criteria for secondary schools, and were favorably reviewed by seven Utah High School principals and administrators, the Dean of the School of Education, U. S. A. C., the Graduate Committee faculty members of the U. S. A. C., and Dr. William P. Miller, Assistant

¹Good, Carter V., Barr, A. S., and Scates, Douglas E., The Methodology of Educational Research, New York: Appleton-Century-Crofts, Inc., 1941, pp. 337-339.

State Superintendent of Public Instruction and acting Director of Secondary Education for suggestions, endorsement, and approval in order to assure fairness, value of the study, completeness, and reliability.

The application of the guiding principles and procedures to the individual school was demonstrated by a case study of each school. This study showed the method to be sound and effective in pointing out the strengths and weaknesses of the individual extracurriculum finance program. The instrument used for discovering and appraising the practices was demonstrated to be satisfactory.

The five schools will be identified only by the letters A, B, C, D, and E throughout the study. The letters have no significance except to conceal the identities of the schools studied.

CHAPTER IV

EXTENT OF AGREEMENT AMONG SCHOOLS

Complete data were analyzed from the five schools and studied phase by phase, using the guiding principles which had been initially compiled from the literature validated locally by school administrators and favorably passed upon by the Dean of the School of Education, Utah State Agricultural College, and the Acting Director of Secondary Education, Utah State Department of Public Instruction, in order to better understand their similarities and differences under varying conditions. Reference to the size of the school is in terms of pupil enrollment.

In the following pages the results of the analysis of the data collected are recorded.

1. The collection of funds should be efficient, include all available sources as completely as possible, be well planned and constant, and look toward the eventual assumption of most of the costs by the board of education.

The importance of improving the methods of raising revenue for the activity program has been discussed by Stout, who also offered seven criteria for such improvement:

Much needs to be done in the way of improving the methods of raising revenue for the activity programs in the schools today. The first step is for all administrators to evaluate the methods of raising money for the activity programs in their schools. The following criteria are offered as an aid in making a study of this kind:

1. A method of raising activity funds should be in harmony with the fundamental philosophy and objectives of the school.
2. It should contain in itself a worthwhile educational experience for the students.
3. It should be in keeping with the policies of good school management.

4. It should effectively arouse the students' interest and enthusiasm so that they give it their full support.
5. It should require a minimum amount of time and labor from the students and the faculty.
6. It should follow the principles of good business practice and accounting techniques.
7. It should have the positive approval of the community.

School administrators must accept the fact that the activity program is an integral part of the educational program of the modern secondary school. The activity program must be planned, conducted, supervised, financed, and evaluated with the same care and dignity that are given to other phases of the educational program.¹

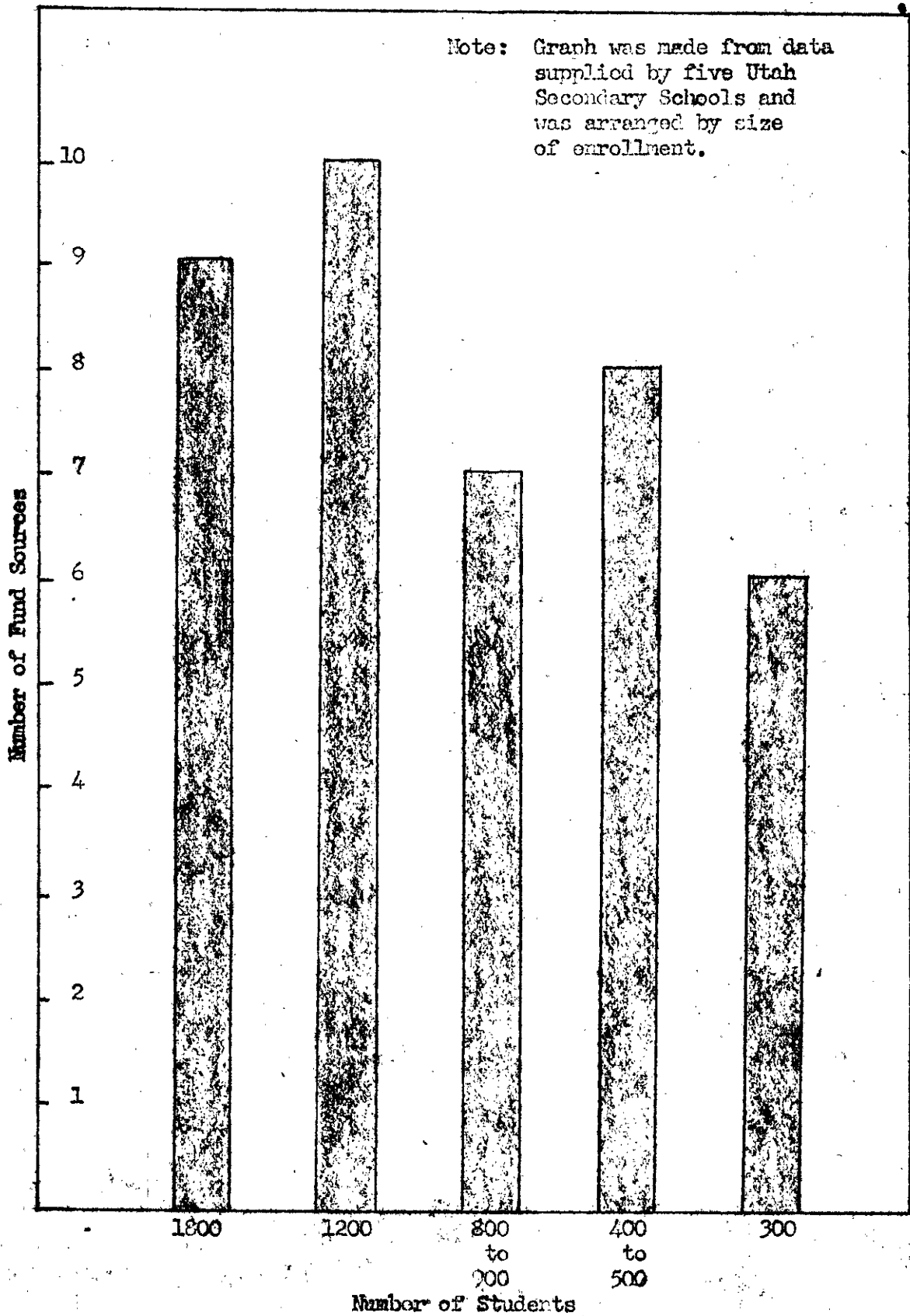
The varied sources of revenue are illustrated in Table 1, and it is found that the average number of different sources of revenue is eight per school. In Table 2, which contains a study of seventy-two secondary schools by Koos and others, eleven varied sources of financial support were listed. Comparatively, thirteen varied sources are pictured on Table 1. No known areas of possible financial support in their schools were indicated as unused in the responses of the principals.

It is found from Table 3 that only one school calendared fund settlement dates. However, rules existed in four schools for prompt deposits of funds after collection; five schools advertised their programs and activities; and one school advertised fund drives. One school listed losses from failure of students to pay for student activity cards at approximately one per cent. Dependable board of education appropriations of funds existed in the smallest school studied. No losses were

¹ Stout, Minard W., "The Sources of Revenue for Extra-Class Activities", The School Review, A Journal of Secondary Education, p. 414, September, 1948.

Table 1. Methods used for raising revenue for financing extra-curriculum activities in five Utah secondary schools

Source of Funds	Frequency
Sale of general activity cards or similar fee	4
Proceeds from plays, entertainment, etc., (Non-athletic)	5
All or per cent of organization dues	2
Soliciting gifts	1
Proceeds from cafeteria, store, bazaar, etc.	2
Donations	0
Board of education	2
Regular fixed sums	1
Irregular and variable	1
Magazine or book drives	0
Advertising in school paper	5
Advertising in school yearbook	5
Gate receipts of athletic contests	5
Out-of-town guarantees from athletic contests	2
Paid admission from students or public from activities not covered by activity card	3
Revenue on invested activity funds	1
Season ticket sales to students or public	1



GRAPH 1A
NUMBERS OF FUND SOURCES

Table 2. Table 102¹, Practices employed in 72 schools to secure financial support for extracurriculum activities

Practices Employed	Number of Schools
Proceeds from club enterprises (as sale of publications, tickets for performances, etc.)	60
Regular dues from members	38
Proceeds from special sales (candy, rummage, etc.)	35
General fund raised for all extracurriculum activities	22
Assessments on members whenever money is needed	18
Receipts from cafeteria, school store, etc.	13
Funds from board of education	11
Each member pays his own expenses when necessary	10
Outside contributions and donations	7
Voluntary contributions from members	4
Combinations of above and other sources	16

¹Koos, et. al., op. cit., p. 619.

Table 3. Efficiency of collection methods of five Utah secondary schools

Methods	Total Tabulation
Fund losses from proven dishonesty	0
Calendar fund settlement dates	1
Schools having rules for prompt fund deposit	4
Regular annual board of education appropriation	1
Dependable annual board of education appropriation	1
Annual schedule set for fund drives	2
Advertisement of fund drives	1
Credit to students for general activity cards	0
Credit losses to students for general activity cards	0
Credit losses to students follow-up for general activity cards	0
Percentage of students failing to pay for activity cards*	1
Advertisement of programs and activities	5
These schools can improve less profitable sources of revenue in administrator's opinion	2

*One school reported 1%.

reported from credit to students for activity cards, and no schools reported such credit extension. No losses were reported from proved dishonesty. This is indicative of good management and supervision.

It is apparent from a study of Tables 3, 4, and 4A that athletic contests remain the most constant and profitable sources of revenue. Dramatics and musical offerings were mentioned most frequently as being least constant. Dramatics, however, ranked above the bookstore as producing a profit. The fact that this information was readily available to the principal meant that he paid regular attention to the fund-raising activities, and the very small losses of funds in the collection process further exhibited the efficiency of the practices of collection of funds.

A further indication of efficiency can be noted in Table 5. All five principals were using some form of records upon which they based their estimates of income for the coming year. Four of the schools showed uses of other additional devices, such as the uses of previous years' records, uses of requests of activities in preparing estimates, and the keeping of proposed expenditures within the limit of foreseeable income.

The three largest schools reported that the sponsors and activity officers kept activity financial records and the inclusion of previous year's surplus funds in income estimates. Two schools, one under 500 enrollment and the largest school, reported a permanent savings plan, with purchasing of bonds being mentioned in one school. No purposes of the plans were mentioned. Other than for emergency, the permanent value of such a plan with no object would be doubtful, as it would serve to tie up funds that might be needed for added worthwhile activities.

Table 4. Constancy of revenue sources mentioned as most constant and least constant, five Utah secondary schools

Source	Most Constant	Least Constant
Funds from board of education	1	1
Athletic contests	5	0
Sale of publication	0	2
Dramatics	1	3
Receipts from cafeteria or school store	1	1
Musical offerings	0	3
Special assessments of studentbody	1	0
Sale of advertising	1	2

Table 4A. Most profitable sources of revenue last ten-year period, through 1950, five Utah Secondary schools

Source	Total Tabulation
Athletic activities	5
Dramatics	3
Bookstore	2
Musicals	1
Assessments on activity members	1
Board of education	1
Sale of publications	1

Table 5. Basis for estimating income, five Utah secondary schools

Basis	Total Tabulation
Principal keeping records of sources and amounts of funds annually	5
Use of previous year's records in fund estimation	4
Sponsor keeping activity income and expense records	3
Activity officers keeping fund raising records	3
Estimated expenditures trimmed to income	4
Setting up of expenditure estimate from previous requests of activities	4
Surplus funds from previous year included in income estimate	3
Permanent savings plan yielding income	2*

*One school reported this to be purchases of bonds.

Only the smaller school reported the assumption of most of the costs of its extracurriculum finance program by the board of education. On the basis of the schools studied this represents a bare significance.

In general, from the evidence presented, good conformity exists to the first guiding principle. It is evident that much more can be accomplished in the areas of board of education support and better planning.

2. Raising, accounting for, and distribution of funds should offer students a life-like opportunity to learn businesslike methods of handling funds and should improve the student activity program.

The life-like broadening influences evident in student-public business contacts are described by Merrick and Seyfert in the following:

Making a trip downtown to the printers, under his own responsibility, by the most direct method of transportation, during one period, without being late to the next class is a new and maturing experience for a boy at any of the various age levels. Meeting strangers, getting along with adults, and being able to persuade one's peers to do things always stand one in good stead.

Publications, of necessity, require contacts with so great a variety of persons and circumstances that no matter what a youngster's responsibilities are on a publication's staff, he finds himself in numberless situations which he cannot fail to recognize as true to life. By such contacts he is helped to carry over into his out-of-school living the skills and dispositions which the school strives to develop.¹

The value of participation in the extracurriculum program, even to the point of allowing credit for certain types of activity as a stimulus to program improvement is suggested by Williams:

.c. Education comes not alone from books and classroom

¹Merrick, Nellie L, and Seyfert, Warren C., "School Publications as a Source of Desirable Group Experiences", The School Review, p. 28, January, 1947.

activities. When club work, or editorial participation, or community cooperation, and the like are qualitatively well done, there is no reason whatsoever why formal school credit for such activities should not be allowed. Too often these extracurricular activities are conceived as mere frills and furbelows, as ornaments and decorations; allowing credit for high quality of performance in them will serve as a corrective to such a conception and give interest to participation in them.¹

Despite the frequency of mention in the literature of the values to students in generally handling their own funds, they handled, or assisted in handling slightly more than half as many of the business operations involved in the management of financial aspects of extracurriculum affairs as did faculty members, school employees, or school board employees, as shown in Table Number 6. However, four out of five student-body presidents in these schools thought that students generally received ample opportunity to handle their own finances. Just over one-half of twenty-one sponsors responding to questionnaires in the five schools shown in Table Number 8 thought that students had an adequate opportunity to participate in financial management. In relation to such participation, the unanimous opinion of seven school administrators interviewed in reviewing the criteria was that there was necessity for a majority of administrative or faculty responsibility for fund management.

The evidence of assisting in the improvement of the extracurriculum program can be found in Table Number 7, in the fact that students in all five schools handle their own advertising, with four maintaining regular accounts and one operating strictly on a cash in advance basis. Without this type of contribution of students, the values following the publication of yearbooks, school papers, and other necessary matter, in

¹Williams, L. A., The Making of High-School Curricula, New York: Ginn and Company, 1928, p. 217.

Table 6. Values derived from the financial organization, five Utah secondary schools

Values Mentioned	Students	Faculty or Paid School Employees*
Estimation of income and expenditures	2	2
Collection of money	1	2
Ticket sales	2	2
Planning sales campaigns	1	2
Evaluate financial program periodically	0	3
Prepare budgets	0	3
Prepare rules regulating financial practices	2	3
Issue receipts for money	3	2
Determine allocation of funds to activities	2	4
Preparation of specifications for material purchases	3	4
Handle bids for major items	0	4
Operate a simple accounting system	0	4
Seek new sources of income	2	3
Keep records of past operations	3	3
Audit accounts	2	1
Write and countersign checks	1	4
Reconcile bank statements	1	3
Issue financial statements	2	4
Prepare forms or requisitions	1	4
Prepare schedules and calendars	2	5
Prepare account slips for money taken in	1	4
Handle tickets and funds at the gate	3	5
Prepare correspondence	4	1
Total	38	72

*Including school board and its representative.

Table 7. Appraisal of studentbody presidents' program of extra-curriculum finances of five Utah secondary schools

Item	Total Tabulation
Number of schools selling and handling advertising	5
Credit extended to firms for advertising	4
Advertising sales, cash in advance	1
Schools having regular advertising accounts	4
Losses of funds for advertising credit	1
Method of avoiding loss:	
Call back for pay	2
Credit manager is	
Organization treasurer	1
Business manager of paper	2
Frequency of financial meetings with principal:	
Annually	1
Semi-annually or more often	2
Individual conferences as needed	5
Activity officers specified by constitution or rules	3
Training of student activity officers (formal or informal program)	4
Each activity with own treasurer	3
Activity keeping record of fund-raising efforts	2
Special qualifications required for treasurer	1
Treasurer elected	5
Activities maintaining a budget	3
Studentbody presidents' opinions:	
Students get sufficient opportunity to handle own finances	4
Improvement of financial program:	
School should increase support financially	3
Principal consulting studentbody officers in planning	3
Students selling tickets and collecting money	5
Board of finance assisting principal in finance planning methods	2
Student officers taking inventory of property	3
Turnover of records to successor annually planned	3

terms of student participation and growth would largely be eliminated because of the difficulty of financing them by other means.

In advertising credit administration three schools, mainly the larger, were reported by studentbody presidents to have student control. That there was considerable independence in the students' operations of publications is brought out by the fact that students in all five schools met with the principal or his representative using individual conferences as necessary.

Only three schools, two of which were the smaller, had rules or constitutional provisions for specific activity officers. Some form of training for student activity officers existed in the studentbody or with the assistance of sponsors or principals in four of the schools. Presence of individual activity treasurers in all activities was reported in the three largest schools. Only two schools had activity treasurers that kept records of fund-raising efforts of the activity. Four schools reported no special qualifications for treasurers. And democratic participation of students was indicated by the fact that all schools elected their various activity treasurers.

Three of the studentbody presidents reported budgets in use in the individual activities of the school. They also reported that their school principals consulted them in the planning of extracurriculum finances.

All schools were reported to have their students participating in sales of tickets and collection of money. Only the two largest schools reported the student board of finance participating in planning studentbody finances. The training of studentbody officers to take responsibility for property was reported in three schools. The same number annually planned

a proper turnover of student body offices, funds and records to successors of outgoing officers.

Referring to Table Number 8, the quality of instruction and supervision of sponsors is illustrated in the fact that seventy-one per cent of the sponsors reporting from the five schools gave students instruction on their duties and responsibilities and gave organizational assistance and needed advice. Two sponsors let the students do their own planning and acted only in a consulting capacity; and three sponsors prepared agendas, acted as chairmen, laid down policy, and informed the group as to the limitations in their activities without reference to planned instruction. One sponsor operated his activity by giving them only unsolicited suggestions. The above indicates a majority of evidence supporting the fact that the quality of sponsorship is good.

Since sponsors and school administrators are responsible for most of the management of student activity funds, it follows that the best thinking, planning, and cooperation between them would serve to continually improve the program. As shown in Table Number 8, sixty-six per cent of the sponsors reporting assisted the administration in its planning at the beginning of the year; but only forty-three per cent assisted the principal or administration in evaluating the effectiveness of the program. Eighty-one per cent of the sponsors reported sufficient funds for effective operation of their activity. Boards of education were directly shouldering a portion of the activity expenses in the reports of fifty-two per cent of the sponsors. The provision for needy activities was well taken care of, according to ninety per cent of the sponsors. Eighty-one per cent of the group were aware of the existence of emergency funds, which lends the element of elasticity to

Table 8. Sponsors' appraisal of the extracurriculum financial program, five Utah secondary schools*

Item	Total Tabulation
Method of handling activities:	
a. Consulting capacity with student planning	2
b. Assisting group with unsolicited suggestions	1
c. Preparing agendas, directing discussion, informing on school rules	0
d. Preparing agendas, acting as chairman, laying down policy, and informing group of limitations	3
e. Instructing on duties and responsibilities, giving organization assistance and advice	15
Sponsor assisting administration in planning at beginning of year	14
Sponsor considering self qualified for sponsorship— sponsors' opinion	18
Sponsor assisting in evaluation at end of year	9
Sponsor thinking he should receive overtime pay— sponsors' opinion	13
Now receiving such pay	3
Sponsoring revenue-producing activity	13
Sponsoring non-revenue-producing activity	10
Sponsor having sufficient funds for effective operation—sponsors' opinion	17
Activity having board of education financial support	11
Procedure existing for funds for needy activity	19
Emergency funds existing	17
Adequacy of participation of students for development at their age—sponsors' opinion	11
Number of recommended improvements—sponsors' suggestions	12
a. More money to activities	1
b. More student participation	3
c. Better public relations	1
d. More advertising	2
e. Increased board of education support	1
f. Increase student fees	4
Activity participating in budgeting	10
Could profit from instruction to sponsors on handling activity	16
Now receiving instruction before entering on duty as sponsor	8
Adequate opportunity of participation of students, regardless of ability to pay—sponsors' opinion	15

*Twenty-one sponsors participated in the appraisal.

the program.

Among the improvements recommended by the sponsors were more money for activities, more student participation, better public relations, more advertising, increase of student fees, and increase of board of education support. Forty seven per cent of the sponsors reported that their activities participated in the budgeting process, and in this area, even though the most limited amount of funds might be involved, an opportunity exists to provide a truly democratic pattern, by stimulating all activities to realize a share of the financial responsibilities of the group by such participation involving all members. Seventy-six per cent of the group thought they could profit by instruction on the duties and responsibilities of sponsors; and thirty-eight per cent stated that they received such instruction before entering on duty. Seventy-one per cent of the sponsors considered that the students of their school had adequate opportunities of participation, regardless of their ability to pay.

The group ranged in experience as a sponsor from one to twenty-five years, with the average experience for them at about nine and one-half years. The number of activities they sponsored ranged from one to five with the average being 1.6 activities. These facts would indicate an overload in only a few instances and plenty of experience to assure a good, progressive program, from an average standpoint. Although this information could not be included in the table, it is presented here because of its bearing on the appraisal of the quality of the program.

Of further interest is the question of overtime pay for sponsors for work over and above regular school time. Sixty-one per cent of the

sponsors thought they should receive overtime pay. Thirty-nine per cent did not think they were entitled to such pay. There was very little relationship to school size on this question. Frequent reactions of sponsors to the writer when discussing this problem, particularly among those who did not think they should be paid for overtime, were to the effect that a free period or compensatory time within school hours was an adequate and satisfactory adjustment of this matter.

In looking at their own qualifications for activities sponsored, they generally considered themselves well qualified for their work. Eighty-five per cent appraised themselves as being well qualified; only fifteen per cent did not consider themselves as being qualified. This indicates a well directed program.

The general conformance of the data to the guiding principles is considered to be good in this area. It is evident, however, that in such places in the programs as planning, procurement of board of education support, greater student participation, and delegation of responsibility to students much still remains to be done.

3. The financial organization should be centralized with provision for a board of finance.

The recommendation that the extracurriculum financial organization be built around a central treasurer is widely recognized.

The trend toward central organization is noted by Roemer and others in the following:

. . . Another phase of the extra-curricular program that is demanding a great deal of attention is finance and accounting. Some atrocious things have happened in our secondary schools during past years in the handling of money coming from student activities. It is little short of criminal to allow a high-school boy or girl to practice loose, slipshod

methods of handling money. It is not that the amount of money thus lost is so vital to the program. The really serious aspect of the problem lies in the effect that such practices have on morals of high-school pupils.

There is a strong tendency today among secondary school principals to centralize all finances of a school under the management of one person and, through a system of requisitions and vouchers, to handle all extracurricular finances in the same business-like way that regular school expenditures are cared for.¹

Adams recommends a standing committee on school finance as an adjunct to the student council and recommends more dynamic, democratic student participation of the student council in the business of assisting the principal with the administration of the high school.²

All the schools participating in this study reported the centralized form, as can be noted in Table 9. Four, the two largest and the two smallest schools, reported a board of finance; and of these, two were elected by students. Two were appointed by the principal. A school bank was reported in the other school. Centralization of authority and management in the principal was evident in all of the schools. The three largest schools reported participation in financial management from the administrative or teaching staff. The smallest school reported a student central treasurer assisting the principal. One reported the assumption of the task by the principal. Two schools listed the existence of special requirements for the central treasurer.

The prudential aspects of handling these funds would indicate that certain basic qualifications would be in order for persons with

¹Roemer, Joseph, et. al., Basic Student Activities, New York: Silver, Burdett and Company, 1935, pp. 6-7.

²Adams, Henry J., "Student Council Designed for Action", The Clearing House, pp. 521-525, May, 1951.

Table 9. Type of financial organization in five Utah secondary schools

Type of Organization	Total Tabulation
Having central treasurer	5
Having treasurer and board of finance	4
Board of finance	
Elected	2
Appointed by principal	2
Having school bank	1
Finance handled through school commercial department	0
Finance handled by school commercial department with its own central treasurer	0
Financial records and work done by commercial students	0
Principal having full and final responsibility	5
Funds managed by	
1. Principal	5
2. Head of commercial department	0
3. Faculty or administrator central treasurer	3
4. Student treasurer appointed by faculty	0
5. Student treasurer elected by student association	1
6. Student elected by board of finance	0
7. Officer appointed and employed by board of education	0
8. Office help	1
Central treasurer having special qualifications	2
Treasurer with responsibility for funds in each activity	3
Central treasurer being a student	1
Student central treasurer with faculty sponsor	1
Student central treasurer under bond	0
Faculty central treasurer under bond	0
School board employee under bond	1
Sponsors and activity treasurers jointly responsible for raising and expending funds	3
Sponsors selected because of special qualifications	5
Sponsors instructed on activity finance when they take office	4
Sponsors receiving extra pay for overtime	0

this responsibility in all schools. Three of the schools reported treasurers in each activity. The smallest school reported a student central treasurer with a faculty sponsor. The value of democratic operation and student participation was illustrated in three schools which reported the sponsor and activity treasurer jointly responsible for raising and expending activity funds. One school had complete board of education support for its activities.

The importance of proper training and experience for sponsors was recognized by all the schools under study, since they selected sponsors because of special qualifications. Four of the schools reported that they gave instructions to sponsors on activity finance when they assumed office.

Regarding the matter of overtime pay for sponsors, no school reported that all of their sponsors received such pay. Isolated instances of overtime pay were reported in some cases for deans, faculty on duty at gates, and for certain athletic sponsors. Good conformance to the guiding principles was evident in this area of the study. It is obvious that the centralized structure for extracurriculum finances has proved most workable in the schools studied.

4. The principal should have full responsibility for the financial program.

The value of centralized regulation of student activities by the administrator is recognized by Mead:

Regulation of extracurricular activities by the administrator is as essential to a well balanced school program as administrative supervision and direction is desirable for any other part of the school program. To allow a popular coach, a bandmaster, a dramatic director, or a class sponsor to administer organization funds in an independent manner is to invite fundamental disagreements which ultimately will bring repercussions and embarrassment not only to such

a person and to the administrator, but to the school board as well.¹

That the principals recognized the necessity for their assumption of the full and final responsibility for extracurriculum funds was evident as shown in Table 9 in all schools. In these schools, the majority of the management processes were handled mainly by the principals. In three of the schools, the principal was assisted by an administrative or faculty central treasurer with one acknowledging the assistance of office help. In one case, the principal took the entire task upon himself. In another case, the principal was assisted by a student central treasurer.

The evidence preponderantly shows that excellent conformance to the guiding principles exists. The best administrative procedure, however, suggests the delegation of work and responsibility wherever possible to capable people. Even though the assumption of financial responsibility by the principal is basic, he should seek to develop and train capable assistants within his faculty and student organization. This will serve to eliminate his being bogged down by minute detail and make possible more time for policy making, planning, and evaluating.

5. The central treasurer should be of the administrative staff or of the faculty, and he should be assisted by a student central treasurer and student treasurers from each organization.

McKown's views on the office of central treasurer have been previously cited in this study. He does not recommend that the central treasurer

¹Mead, Raymond D. "Extracurricular Finances, Their Stewardship and Control", The American School Board Journal, p. 23, November, 1946.

supplant the organizational treasurers.¹

The educational values of pupil participation in planning and carrying on learning activities in the extracurriculum are mentioned by Barr and others:

. . .The modern school with its greater understanding of the nature of the learner, of the learning activities, and of the integration of experience recognized that the so-called "extracurricular" activities were in fact excellent experiences. The extra activities have been moving over steadily into the curriculum. The extra activities are in fact based upon a principle basic to modern education; pupil participation in selecting, planning, and carrying on learning activities. Educational values have always suffered when an extracurricular activity became so important financially or politically that adults took it away from the learners, for instance interscholastic athletics.²

Central treasurers within the administration or faculty constituted four of the types of financial systems. One principal acts as his own central treasurer. One school trained a student central treasurer each year under faculty supervision, and four of the larger schools did not report the assistance of a student central treasurer in student activity fund management. Only three of the schools reported treasurers in the activities.

From the evidence at hand, there is fair conformity to the guiding principles. The data again also points to the need for some decentralization of function, the delegation of work, and for more participation in managerial matters by both students and faculty to stimulate democratic growth and to more efficiently handle the problems connected with student activity finances. This writer found a variance of

¹McKown, op. cit., p.558

²Barr, A. S., et. al., Supervision, New York: Appleton-Century-Crofts, Inc., p. 436, 1938.

opinion among administrators as to the amount of decentralization and delegation of authority considered necessary. Some administrators considered the financial responsibility such that very little student participation was recommended, and they desired most of the first-hand responsibility. Others considered that the proper training of a student treasurer was sound, and a way to save teachers and administrators' time, and consequently, money for the system. In some cases, a faculty member was considered the only capable choice to do most of the work connected with the office of central treasurer, with a minimum of delegation of duties to students.

6. The central treasurer should be properly bonded.

Englehardt and Englehardt have this to say about bonding school officials who handle cash:

All school officials who are responsible for or who are associated in the handling of cash should be protected from the possibilities of unfair criticism. The funds they handle should be protected against possible misuse or loss. The individual is usually protected in the audit of the accounts, while the funds are insured against loss by bonding the individual.

... The amount of bond to be carried is usually proportionate to the funds handled. School boards should not accept bonds where local individuals act as the bondsmen, but should insist that they be secured through some reputable surety company. The premium payments should be paid out of local school funds.¹

Despite the clear recommendations of the literature in regard to the practice of bonding those employees or teachers responsible for

¹ Englehardt, H.L., and Englehardt, Fred, Public School Business Administration, New York: Bureau of Publications, Teachers College, Columbia University, 1927, p. 328

handling large amounts of money, and to the recommendations of previous investigators, such as Burrup, it is to be noted in Table 9 that no school among those under study reported a faculty or student central treasurer under bond. Only one of the larger schools reported a school board employee regularly employed to handle student activity funds as required to have a bond.

The data in this area shows poor conformity to the guiding principles. The most widespread opinion of administrators was to the effect that bonding of personnel handling money was regularly essential and should always be done to prevent possible losses. A few principals interviewed from schools not under this study admitted their failure to require a bond for their central treasurer. The reasons most frequently given for this failure were oversight and neglect. One of the necessary regular checks to be made by the principal should be to assure himself that the central treasurer is properly bonded.

7. An annual operating budget should serve the school in the program of extracurriculum finances.

Englehardt notes the importance of budgeting extracurriculum funds:

Annual budgetary statements should be required of all spending agencies in the school system. A requirement of this kind is important in the training of the students who are associated in the management of the extracurricular activities. The same requirement should be applied to lunch rooms and book rooms which are not centrally controlled. Even though the public does not provide all the funds to maintain the various activities which are operated or maintained by the student bodies in the schools, the board of education should be familiar with the conditions. The budgets of the internal activities should be uniformly prepared in all schools. They should show the tentative plans, the contemplated expenditures, and the sources and amounts

of income anticipated. All extracurricular activities should be operated on a budgetary plan.¹

The practices of preparing an annual budget was reported by four of the schools in Table 10. The remaining school, the smallest, secured its funds on the basis of need from the school board as a regular matter of business.

Only two of the schools reported a budget prepared independently of the recommendations and estimates of student activities by the principal or central treasurer. Three of the schools had budgets, including activity budgets, giving a picture of activity income and expenditures. This procedure offers excellent possibilities for democratic participation and growth. Principals in all schools reserved the authority to make final approval of the budget but shared the authority in two of the schools with the board of finance, central treasurer, and the sponsors. Such democratic participation in making final decisions is to be commended. Cooperation in this area can only result in a better and more sound program.

Little importance is attached to the presentment of the budget to the studentbody by the schools under study. No schools reported such a presentment. Again there is need for consideration of the value of allowing students to have a voice in the approval of their financial program. All schools reported that they distributed funds to activities on the basis of their needs, and, in addition, three of the schools distributed funds on a customary basis. That their needs are well met is evident from the responses of sponsors and studentbody presidents. That the

¹Englehardt, Fred, Public School Organization and Administration, New York: Ginn and Company, p. 490, 1931.

Table 10. Budgeting practices of five Utah secondary schools

Practices	Total Tabulation
Budget covers the school year	4
Budget prepared by principal or central treasurer without assistance from student activities	2
Budget represents composite of activity budgets	3
Requests for funds from activities include revenues and expenses	3
General budget regularly includes revenue and expenditures	3
Budget approved by board of finance	2
Budget presented for approval to studentbody	0
Funds allocated to activities on basis of need	5
Activities receive annual customary set amount of funds	3
Bulk appropriations to certain grouped activities	2
Final authority to approve general activity budget:	
1. Principal	5
2. Board of finance or equivalent	2
3. Central treasurer	2
4. Sponsor or sponsors	3
Funds raised and expended exclusively by certain activities	4
Plan annual balance of the budget	5
Emergency fund provision	5
Reserve fund provision for indebtedness	5
Board of education grants figured in general budget	1

activities were given sufficient opportunity to participate are practices to be noted in a previous section of this study.

The practice of raising and expending funds independently of the central treasurer by certain activities still exists in four of the schools studied. Generally, better procedure from an administrative standpoint would be to incorporate these activities into the general budget in order to provide for financial support, in addition to the more equitable elimination of wasteful spending that sometimes results when funds remain after operations are completed. If an activity is worthwhile and worth approval and administrative sanction, it is evident that it is worth support from student activity funds.

All the schools in the study planned to balance their budget annually. They also planned for funds for emergencies and indebtedness. Of significance also is the fact that the smallest school reported complete dependence on the board of education for the budgetary support.

The conformity to the practice of maintaining and operating a budget is good. There is need, however, for the encouragement of more activities to participate in the school budgeting process.

8. The accounting system should be simple, uniform, and should contain adequate safeguards, including final responsibility to the board of education and faculty and administrative final responsibility for approval of requisitions and expenditures.

The recognition for good accounting and economy practice is to be noted in the regulations contained in the bulletin published by the Los Angeles City District of California for conducting studentbody finances:

(1) No obligations are to be incurred which cannot be liquidated within the school year. (2) Separate accounts shall be kept for education funds, trust funds, and student-body funds. (3) All money collected must be deposited with the student treasurer daily and by him in the local bank daily. Pre-numbered receipts in duplicate form are to be issued. All funds collected shall be deposited in the local bank in the name of the studentbody and subject to the check of the principal or his agent. All checking accounts with a daily account. All bills are to be paid by voucher checks. (4) No one shall obligate the studentbody in any way without having first obtained proper written authority. (5) Proper inventories of all supplies and equipment must be kept. (6) Purchase orders must be used and all invoices checked for price, quantity and quality. (7) There shall be cooperative buying for all studentbodies. (8) Students working for the studentbody are not to be paid in cash. (9) All studentbodies are to carry fire, burglary, holdup, workmen's compensation, and fidelity insurance. (10) Schools shall operate on a budget basis. (11) Trial balances are to be prepared and available at the tenth of each month. (12) Copies of the annual audit will be sent to the principal of each school and the superintendent in charge. (13) The school should work as a unit. The idea of each department working for its own benefit is to be discouraged.¹

Mead recognizes the necessity for school board responsibility in these comments:

Although the statutes of most states do not specifically define a board's responsibilities with respect to extracurricular funds, it may be safely presumed that the "general welfare" clause usually found in commonwealth school law not only give the board the necessary quasi legal authority but imposes a moral obligation to establish rules and procedures for the stewardship and control of such funds.²

Table Number 11 offers data generally supporting good accounting practices of the five schools studied. The uses of banking and checking, the keeping of a simple general account book, and the issuance of receipts for funds collected were reported by all schools. Four schools had

¹Stout, Minard H., "Better Administration of Pupil Activity Finances," National Association of Secondary School Principals Bulletin, pp. 64-65, December, 1937

²Mead, op. cit., p. 23

Table 11. Accounting and disbursement practices, five Utah secondary schools

Practices	Total Tabulation
Funds banked and withdrawn by check	5
Separate funds apart from regular bank account	0
Simple general account book kept	5
Receipts issued for funds and copies kept	5
Special account sheet for each activity	4
Use of requisition by organization	3
More than one copy made of requisition forms	2
Approved by sponsor	2
Central treasurer required to have approved requisition before acceptance of item	1
School personnel can order materials without approved requisition--certain members (reported as occasional)	2
Disbursements made by check	5
Payments sometimes made in cash	1
Receipts required for cash disbursement*	4
Checks countersigned by two officers	2
Complete transaction records filed together	5
Requisitions contain specifications	4
Treasurer checks and stubs properly marked	3
Accounting for ticket sales by number	5
Complete final report on ticket sales	5

*One school reported no need for receipts, as cash disbursements were never made.

special account sheets for each activity, and one did not keep individual activity account sheets because of constant board of education support. Three of the schools, all of which were the larger, reported the use of requisitions by organizations. Even though the volume of purchases might not be significant, the practice of making requisitions for supplies is valuable training for students and should be utilized by all schools. Only two schools, however, required more than one copy of requisitions. The best practice recommends at least three copies. Only the largest school required an approved requisition to be in the hands of the central treasurer before an item was accepted by the school; this is recommended as good prudential practice by all schools.

Payments occasionally made in cash with receipt required was reported by the largest school. The valuable practice of requiring more than one signature on a check was reported by only two of the schools, the largest and smallest. Giving a student the responsibility of signing or countersigning a check is good, life-like experience as well as a safeguard.

The excellent practice of filing all records of a completed transaction together was reported in all schools. When requisitions were required, four of the schools stated they contained the specifications of the material to be purchased. This is in accord with recommended practice.

The marking and identification of checks and stubs by account was reported in three of the schools. This procedure acts as an aid in the accounting system and is particularly useful in identification of funds and accounts and is a practice to be encouraged.

All the schools accounted for their ticket sales by number and required final reports on such sales. This practice reduces the possibility of fund losses due to carelessness.

The similarity of data from the schools points out the variance in their systems; however, only two of the schools deliberately distributed information to students and sponsors to encourage uniform practices according to Table number 12. Four of these schools reported a conveniently located and accessible office, which is essential to efficient operation. Requests for funds or services were processed during normal working hours in all of the schools.

All organizations were required to stay within their budgeted amounts in four out of the five schools. In no school could organizations regularly exceed their budgeted amounts. This would tend generally to stimulate the maximum uses of the funds allocated. The provision for elasticity was recognized by sponsors earlier in this study. Two schools reported specified special procedure for activities to secure additional funds, thus making orderly procedures that must come from emergency funds in schools not employing this method. Relative freedom of transferring funds between accounts was found in four schools. This feature lends itself to the desirable elasticity needed in better financial programs.

The privilege of voting on certain expenditures by the studentbody was reported in only one school. This type of practice is one to be recommended for extension to all schools. Only by democratic participation do students feel the responsibility for their program.

Final approval of requisitions and expenditures was in all cases a practice accomplished by the principal. In two schools sponsors were

Table 12. Accounting aids and auditing, five Utah secondary schools

Item	Total Tabulation
Distribute information to assure uniform system	2
Office and information service convenient	4
Process requests in normal school hours	5
All organizations required to stay within budgeted amounts	4
Certain organizations regularly exceed budgeted amounts	0
Special procedure required to secure additional funds	2
Funds transferred between accounts	4
Certain expenditures voted on by studentbody	1
Principals' authority supersedes board of finance	5
Annual or more often audit made	5
Audit made by:	
1. Professionally trained auditor	4
2. Board of education clerk	1
Results of audit presented to studentbody and faculty	2
Audit of central treasurers' accounts when office changes hands	3
Audit of individual activity financial records	4
Audit sponsored by board of education	5
Periodic report to board of education annually or more often	5
Board of education rules or regulations covering extracurriculum fund accountability	5

given authority to approve certain requisitions, but the final responsibility for approval rested with the principal. This is in accordance with good prudential practice.

Final responsibility to the board of education in establishment of rules for handling extracurriculum finances and the requirement for reports annually or more often was noted in all schools. It is obvious that the board of education recognizes the importance of the proper management of these funds.

In comparison with many of the items mentioned in the systems of accounting found in Table 13 from Koos and others, good agreement was noted in keeping the account book with individual pages for each activity, keeping the duplicate receipt book, the use of checking accounts for disbursement, ticket sales, reports, and the containing of specifications in requisitions. No schools in this study reported that they kept any funds apart from regular accounts and all used banks. Some weaknesses reflected in both studies were in the uses of requisitions in multiple copies and signatures of all responsible parties on checks and requisitions. In accounting and disbursement practices, very good conformity was noted.

9. Audits should be made by a qualified auditor upon the expiration of the term of the central treasurer, or annually, whichever is most recent.

Good business practice requires the periodic audit of accounts, and this is recommended to be at least annually by a professionally qualified auditor.

Mort and Reusser have this to say relative to the frequency of auditing school accounts:

Table 13. Table 104.¹ Systems of accounting used in 72 schools in administering the funds of extracurriculum activities

Procedure Used	Number of Schools
Cash journal kept by central treasurer	48
Ledger regularly posted	58
(1) One page for each organization	59
(2) One page for each account (merchant dealt with)	1
Duplicate receipt book kept	39
Requisitions kept in duplicate or triplicate	34
(1) Specifications of goods ordered written in	30
(2) Space for signature of responsible parties	29
(3) One copy to treasurer, one to merchant, one to organization	23
Voucher checks for all disbursements	48
(1) Specifications for goods to be purchased written in	18
(2) Signature of all responsible parties	23
Ticket report made whenever necessary	37
Additional procedures reported:	
(1) Treasurer gives principal financial report each month	1
(2) Machine bookkeeping	1
(3) Ticket report made on conclusion of each activity or performance	1

¹Koos, et. al., op. cit., p. 622.

The frequency of making the audit depends upon the statutory requirements in the particular state, as well as upon the size and the type of the school organization unit. In the larger systems where an auditing department is maintained, the auditor's function is carried on more or less continuously, and fairly complete audits may be submitted several times throughout the year. Because in such cases the auditors perform the work of accounting as well, little additional cost is involved. Continuous audits of this kind would, however, not be possible in the smaller school units, where the practice of auditing the accounts annually is the prevailing one. The annual audit has the advantage of checking on the accounting of school funds at sufficiently frequent intervals to detect any gross errors, misappropriation of funds, or unsound business practices; and at the same time it provides these services at a reasonable cost. In states that provide auditing of accounts through state agencies, the audits are usually required to be made annually, a task which is frequently impossible because of the limited staffs maintained by such departments.¹

In relation to who makes the audit, they have this to say:

It is now generally agreed that an independent annual audit made by a competent public accountant or an audit made by a qualified auditor in the state department of education is the best procedure for the auditing of school accounts.²

This clearly points out that the present tendency is toward the audit being made by a qualified person, annually in the small school units and oftener, if practicable, in the larger school units.

In reference to Table 12, all of the schools reported an annual audit of student activity funds, sponsored by the board of education. Four schools reported audits by professionally trained auditors, and one reported an annual audit by the board of education clerk. Three of the schools required audits when the office of central treasurer changed hands. Four of the schools included individual activity financial records in their audits.

¹Mort, Paul R., and Reusser, Walter C., Public School Finance, New York and London: McGraw-Hill Book Company, Inc., pp. 170-171, 1941.

²Ibid., p. 177.

The data points to the rising consciousness of administrators and boards of education of the importance of the periodic audit, both as a matter of safeguarding funds and for informational purposes.

Rather disappointing, however, is the failure of sixty per cent of the schools to present the result of audits to the studentbody and faculty. A rich opportunity for the encouragement of democratic participation is not fully exploited.

In the auditing practices discovered, very good general conformity to the guiding principles is found.

10. Financing practices should be continually improved, and continual evaluation of the financial program should be made.

In discussing the purposes of evaluation in modern education, Tyler makes the following observation:

One important purpose of evaluation is to make a periodic check on the effectiveness of the school and thus to indicate the points at which improvements in the program are necessary. In a business enterprise the monthly balance sheet serves to identify those departments in which profits have been low and those products which have not sold well. This evaluation serves as a stimulus to a reexamination and a revision of practices in the retail establishment. In similar fashion a periodic evaluation of the school, if comprehensively undertaken, should reveal points of strength which ought to be continued and points where practices need modification.¹

The fact that the program of financing extracurriculum activities in the schools studied is well stabilized is evident in the lack of improvements reported in the past ten years. Referring to Table 14, only two schools reported definite improvements. That the schools have been alert to new prudential developments is shown in the fact that the

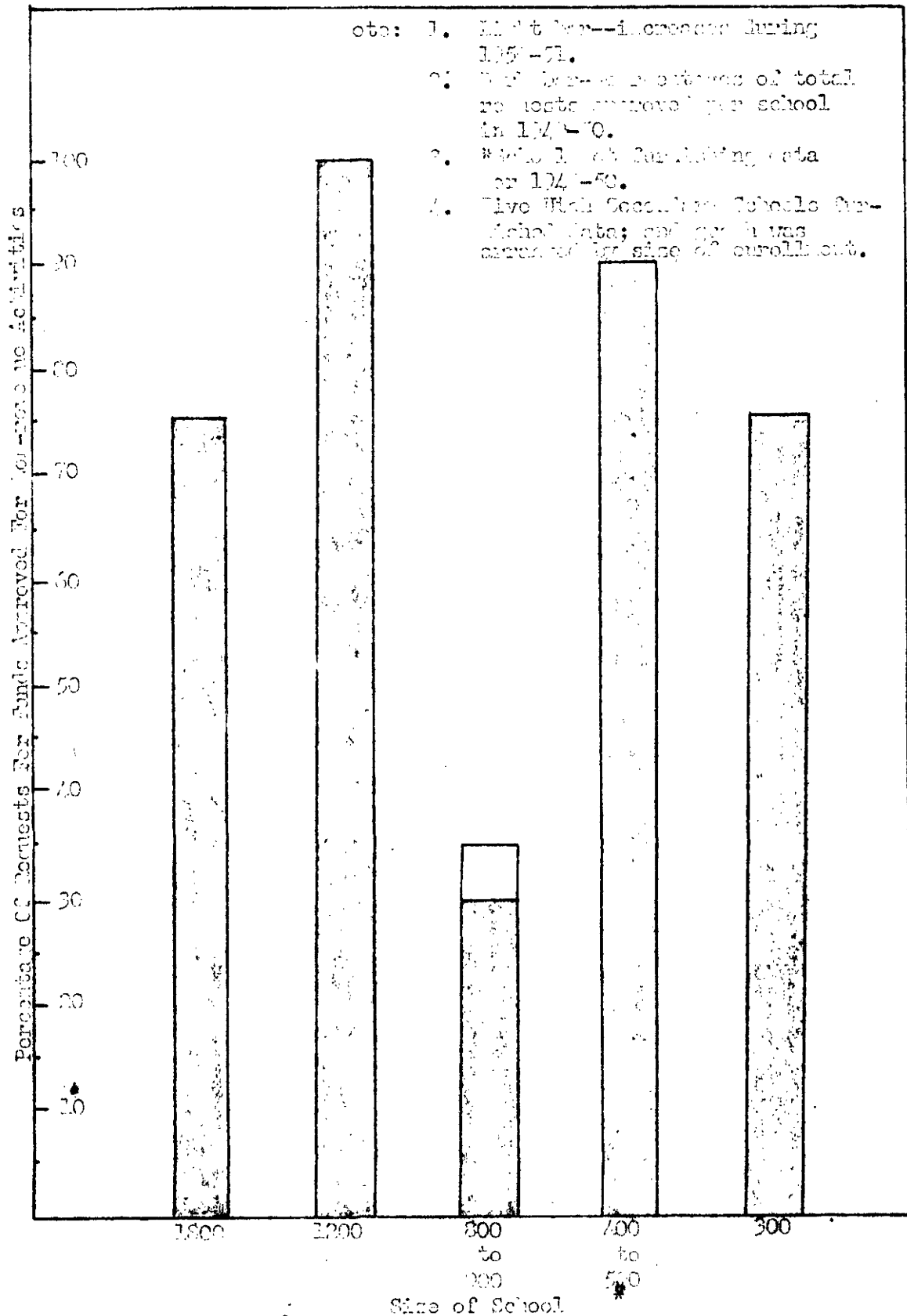
¹ Tyler, Ralph W., "The Place of Evaluation in Modern Education", The Elementary School Journal, p. 20, September, 1940.

Table 14. Improvement and evaluation of practices of five Utah secondary schools

Item	Total Tabulation
Miscellaneous improvements-past ten years	2
Inspected in past five years by financial expert	3
Improvement suggestion box or equivalent available	2
Sponsors and faculty members given opportunity to evaluate the extracurriculum program at the end of the year and offer suggestions	4
Students requested to make suggestions on financial program annually	3
Outside educational finance experts periodically evaluate the program	1
Principal prepares his own evaluation for next year's guidance	2
Informal evaluation by principal	1

Table 15. Support of worth while activities, five Utah secondary schools

Item	Total Tabulation
Can disapprove requests for funds independently of principal:	
1. Board of finance	1
2. General activities control board	1
3. Studentbody president	1
4. Sponsor	1
Non-revenue activities encouraged to request funds	5
Estimate made of overhead dollar value contributed by board of education in funds and facilities	0



GRAPH 15A

PERCENTAGE OF REQUESTS FOR FUNDS OF CO-REVENUE PRODUCING ACTIVITIES APPROVED

smaller three had had their programs inspected by an expert trained in educational finance in the past five years. Two schools were on the lookout for student and faculty suggestions by making suggestion boxes or their equivalent available. Significant by their absence, however, are improvements in the utilization of more student and faculty assistance and group participation in the planning and operational parts of the program. The help of faculty members in assisting the principal in evaluating the program at the end of the year was reported by four schools. This device would do much to improve the program if the suggestions of the sponsors were properly utilized. Only three schools gave students an annual opportunity to make suggestions on the program. This is a commendable practice, and it is necessary for stimulating the well-rounded growth of the individual student as well as the studentbody.

Their own complete evaluations at the end of the year were reported by two principals, and one principal reported the use of informal notes for this purpose. The literature generally agrees upon the importance of periodic evaluation, and it indicates the need for it in all phases of educational activity.

In the practices of continual improvement and evaluation, the conformity to established guiding principles is fair.

11. All worthwhile activities should have necessary financial support.

The fact that worthwhile activities should be adequately supported is maintained by Johnston:

The responsibility of administrators and teachers is to view the whole school situation for experiences contributing to pupil growth and to provide for every desirable activity the conditions most favorable to its maximum contribution.¹

¹ Johnston, Edgar G., "Extracurricular activities and the Curriculum", The Clearing House, p. 147, November, 1937.

Previous portions of this study have revealed the fact that sponsors consider that the activities they sponsor have sufficient financial support in both revenue producing and non-revenue producing activities. Graph 15A reveals that an overall average of seventy-five per cent of the fund applications for non-revenue producing activities were approved in the school year 1950-51. Four schools reported about the same figures for 1949-50. One school failed to report for that year. Only two schools reported the number of requests made by non-revenue producing activities, and the information was insufficient to tabulate. All the schools under study encouraged these activities to request needed funds. The support of worthwhile activities is in very good conformity to the guiding principles.

12. Costs to the students should be kept as low as possible, with nominal assessments made to assure their interest and participation in the program.

McKown and Horner found the median annual cost per pupil of the extra-curriculum activity program in the 268 schools they studied to be between six and seven dollars.¹ In an article by Stout, findings are cited by Terry and Platt. Terry found that the average cost per pupil in the smallest schools was \$6.58 as compared with \$2.14 per pupil in the larger schools. . . The average cost per pupil in the 140 schools in South Dakota studied by Platt amounted to \$5.53. . .²

The average fixed costs of the schools in this study for 1950-51 was \$4.80, and the average from 1948 to 1950 was \$4.30. This figure includes the estimated figure of \$3.00 which was reported by the only

¹McKown, Harry C., and Horner, Meyers B., "Financial Administration of Extra-curricular Activities, Extracurricular Activities", Twenty-Fifth Yearbook of the National Society for the Study of Education, p. 26, 1926.

²Stout, Minard W., "The Cost of Extra Class Activities", The School Review, p. 111, March, 1947.

school in the study whose extracurriculum was supported by board of education funds. Excluding the estimated figure of the one school, the 1950-51 average for the remaining four larger schools was \$4.00, and for 1948-50, about \$3.38. The increase in the four schools for the year denoted is $15\frac{1}{2}$ per cent. If we consider the five schools, including the school with the estimated figure of \$8.00, we note an increase of $10\frac{1}{2}$ per cent for that year. This is shown by Graph 16A.

Only two schools reported their fixed costs for the period from 1940 to 1948. This information was not sufficient to tabulate.

Final costs to the student and recent increases in fees have not become excessive but rather have remained nominal in spite of the rise of costs due to the present inflation. Four of the five schools require fees for student activity participation.

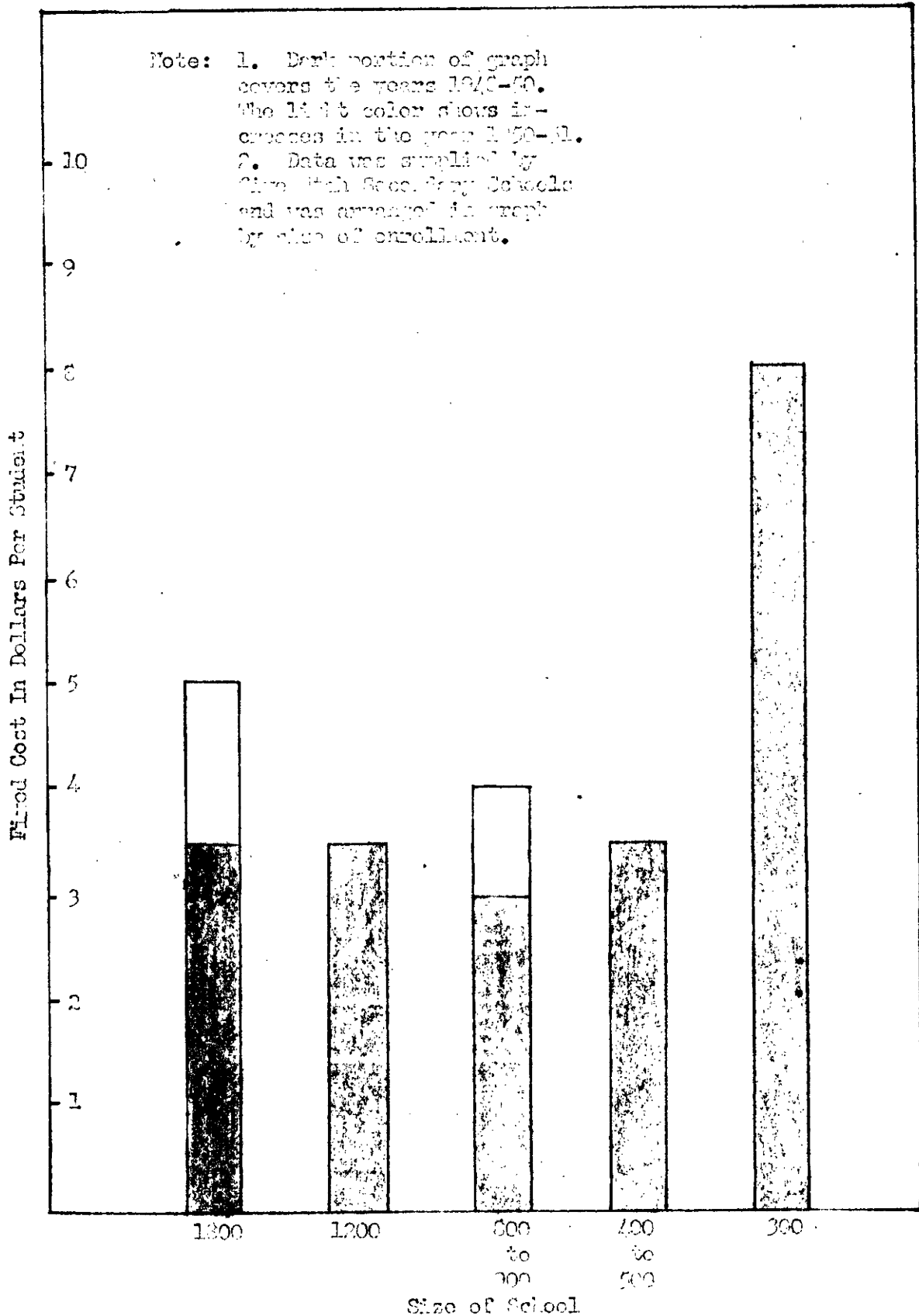
One school, as a result of board of education support, did not require fees.

It is considered that in relation to costs and nominal assessments for the assurance of student interest, there is very good conformity to the guiding principles.

13. All students should have equality of opportunity to participate in the extracurriculum program without consideration for their ability to pay.

Equality of opportunity in education is emphasized by the Educational Policies Commission of the N. E. A. in the following:

Given the proposition that secondary education should serve all American youth, the chief difficulties are practical. We must plan education for youth in a greatly altered world, the character of which we cannot yet accurately foresee. And in this partially unpredictable world of the future, we must plan



GRAPH 26A

FIXED COSTS PER STUDENT

to carry education into areas largely unexplored. . .

This Commission believes that, in the main, educators and lay citizens alike want the schools to extend their services so as to meet all the educational needs of all youth. . .¹

It is to be noted from Table 17 that only one school partially excludes students from certain activities for failure to pay student activity fees. The largest school had specific regulations providing funds for non-revenue producing activities, while three schools provided procedures for funds for revenue producing activities. This still denotes a preference to assure funds to those producing the revenue. This situation is one that can be corrected by board of education support, as many authorities recommend.

In addition to the veto power of the principal for fund requests as shown earlier in this study, three schools reported that the board of finance or its equivalent could make certain final decisions on fund requests. This procedure provides for exercising of judgment by students in financial matters and stimulates their growth and the development of their ability to deal with financial problems.

No schools reported regulations preventing non-revenue producing activities from sharing in student activity funds; nor did any report the restriction of miscellaneous activities. One school had board of education regulations limiting the uses of student activity funds and the uses of these funds for non-revenue producing activities.

The evidence here indicates good opportunity for student participation in the activity program without consideration for their ability to pay. Good conformity to the guiding principles exists.

¹ Education for all American Youth, Educational Policies Commission, N. E. A. and A.A.S.A., Washington D. C., p. 28-19, 1944.

Table 17. Institutional rules as a controlling influence in financial practices, five Utah secondary schools

Regulation	Total Tabulation
Have student association regulations to provide for funds for non-revenue producing activities	1
Have regulations existing providing procedures for funds for revenue producing activities	3
Final decisions on certain fund requests made by:	
Board of finance or equivalent	3
Only the principal	1
Board of education	1
Regulations prevent non-revenue provisions from sharing student activity funds	0
Miscellaneous activities restricted	0
Board of education regulations limit student activity fund uses	1
Board of education regulations limit fund use for non-revenue producing activities	1
Failure to pay for student activity card excludes students from activities	1

14. The greatest economy should be used in expending funds without limiting valuable activities yet without impounding extra money in special funds that may be needed for other educational or extracurricular purposes.

Mort discusses the need for assuring a place in school administration in the following, providing for adequate planning of valuable activities:

To many writers the term "democracy in administration" seems to connote some form of machinery for the expression of teachers' wishes. In the light of foregoing discussion, it should be clear that such plans can represent only an infinitesimal part of what needs to be done. They may represent workable machinery by means of which teachers participate in some formulation of procedural systems, rules, and regulations. Properly handled, this can take care of a great deal. Actually, however, such formulations cover only a minor part of the day-to-day operation of the school, and even the existence of an excellent teachers' council cannot be thought of as meeting the full measure of demands of the democratic principle even as far as teachers are concerned and usually has little or no bearing on participation of pupils, parents, or public at large. Such plans, formally recognized in the administrative machinery, are probably of greatest value in assuring a minimum of democracy in dealing with teachers. They serve, at the least, the function that a public hearing serves at its worst. They are like the bill of rights in the Constitution. Human nature being what it is, it is important to have such minimum safeguards. It is not wise to leave democracy entirely to the good will of those in power. Such organized machinery of expression should therefore be a part of the structure of the school system, and use should be found for it so that it is kept in good order against the time of real need.¹

The number of schools reporting cooperative purchasing within the school as shown by Table 18 is three of assorted sizes. Only two schools reported cooperative purchasing with other schools. This device can result in great savings to schools if properly organized, and more attention should be directed here by administrators. Two schools

¹Mort, Paul R., Principles of School Administration, New York: McGraw-Hill Book Company, Inc., p. 110-111, 1946.

Table 18. Economy practices, five Utah secondary schools

Practices	Total Tabulation
Remaining activities funds go to general fund for unrestricted use the following year	1*
Cooperative purchasing within the school	3
Cooperative purchasing with other schools	2
Certain activity purchases put up for bid	2
Minimum amount for bids stated	1
Certain number of bids required	0
Bids sometimes requested on single items	2
Standardized lists used for purchases from extracurriculum funds	1
Non-expendable equipment purchased with object of later organizational or school use	3
Surplus or obsolete property utilized or sold	2
Complete inventory of general activity property available	4
General activity property inventoried once a year	4
Quality and full description specified on purchase orders	4
Inspection of delivered materials and supplies	0
Office clerk	4
Sponsor	2
Central treasurer	1
Principal	1
Student central treasurer	1
Manager or treasurer of activity	1
New non-expendable property immediately put on inventory	3
Store or stock room exists for extracurriculum materials or supplies	3

*One school reported remaining activities' funds must be used for permanent improvements, and one school reported no surplus funds each year because of regular board of education appropriations.

reported that they put some purchases up for bid, and only one school, the largest, found uses for standardized purchasing lists. Three of the schools considered later use of unexpendable equipment when it was purchased. Here consideration should always be given to the type of equipment or supplies purchased, as even some expendable items that may be wasted if left over can serve dual purposes if proper consideration is made when they are purchased. Provisions for prompt disposal of surplus or obsolete property were made in two schools. One of these turned it over to the board of education.

Four of the schools reported a complete inventory of activity property available, and the remaining school included such property under the control of the board of education. This shows that attention is given to accounting for the property and to knowing what is on hand. The same number of schools had an annual inventory, specified full descriptions of materials on purchase orders, and had at least one person in the school inspect delivered merchandise. Provision for placing newly acquired property on inventory, a practice that serves to prevent losses on non-expendable inventories, was reported in three schools. The same number, all larger schools, reported stock or storerooms for extracurriculum property. It is understandable that this may not be necessary in smaller systems due to utilization of other school space or insufficient materials to store. It is, however, good practice to have a place for all property in order that it can readily be located and accounted for.

Only one school reported that its remaining activities' funds at the close of the year's operations went to a general fund for unrestricted use the following year. One school made a permanent improvement with its

remaining funds. The practice of impounding funds for special purposes after the year's operations are complete is not in accordance with the best practice. Unless the budget planning calls for the long-term provision for the purchase of a needed item, it is unwise to restrict funds that may be needed for more worth while and immediate uses. The amount of impounded or earmarked funds should constantly be kept as low as possible. This practice should eventually be dispensed with and supplanted by good annual budget practices.

Fair conformity to the guiding principles was evident in the operational practices for economy in the five schools.

15. Objectives should be established and sincere effort made to attain them.

There is great need for establishing annual objectives such as the training of student leaders as described by Gach in his discussion of the officers' training course in his school. The course is required for all club presidents and representatives to the student council. He evaluates the results of the program:

The students have learned to avoid the pitfalls which contribute to the disorganized nightmares of many student groups. The business-like air of the trained student leader is generally conveyed to the other members of the group, and better meetings are often the result of this efficient leadership. Our students, just as those of other communities, leave school to join other groups after graduation, and their experience in O. T. C. has proved useful on many occasions. A number of adults have commented on the fact that our students often conduct meetings far more efficiently and smoothly than do their elders.¹

Spears recognizes the need for "going outside the traditional curriculum to find the activities which are actually functional to the lives

¹Gach, John J., "The 'O. T. C.': A Course for High-School Leaders," The Clearing House, p. 465, April, 1950.

of the students and rebuilding it around them."¹

Discussing curriculum, he mentions the everchanging nature of recognized goals:

In his search for worthy purposes, the principal will constantly be reshaping his temporary pattern for reconstruction, a task demanding a wide range of scholastic endeavor.

The true purpose of secondary education has never been found--and perhaps it never will be found, if the school is to serve the society of which it is a part. Goals will constantly be shifting. Nevertheless, the search is as essential as it is intriguing, and it cannot be intelligently conducted without an appreciation of certain factors contributing to the situation: (1) the road secondary education has traveled, (2) the present-day social scene, and (3) the youth to be served.²

Annual objectives to train certain students in two or more financial tasks was evident in four schools. Two schools, the largest and smallest, had goals of training students to operate accounts; only one school trained a student to pay bills and write or countersign checks. One school trained students to prepare a budget, and three schools had their students learn the planning of raising and expending of funds. All these practices could be made objectives for students, either generally or selectively in all schools each year. They represent life-like processes that will confront everyone in some form during his lifetime.

Of interest to note in Table 19 is that only one principal considered students generally incapable of handling their own financial affairs. It is in this area where the importance of experience is felt in later life. An objective of the school should be to teach them to be

¹Spears, Harold, The Emerging High-School Curriculum and its Direction, New York: American Book Company, p. 152, 1940.

²Ibid, p. 372.

Table 19. Establishment of extracurriculum program objectives,
five Utah secondary schools

Objective	Number schools
Annual training of students to	
Sell tickets	4
Collect money	4
Operate accounts	2
pay bills	1
Write or countersign checks	1
Prepare budgets	1
Plan raising and expending funds	3
Principal convinced that students are generally incapable of handling their own finances	1
General extracurriculum objectives stated and available in documentary form	1
Annual extracurriculum objectives established at the beginning of year with concurrence of principal and faculty considering student needs	4
Goals established in fund drives	1
Competition between groups regularly used to attain goals in fund drives	1
Minimum extracurriculum program planned	2
General extracurriculum objectives met:	
Completely	1
Mostly	3
No objectives established	1

capable of handling finances in this complex society.

Objectives for the extracurriculum were established at the beginning of the year by the principal and faculty in four schools. This is a commendable practice that should be universal. Three schools reported that goals were set in fund drives, and only one school found it necessary to use competition between groups to raise funds. Three schools failed to establish a minimum extracurriculum program for the year. It is difficult to see how efficient budgeting can take place if minimum expenditures are not established.

One school completely met its established goals; one failed to establish annual goals; three schools mostly met their goals. More attention to the establishment of objectives is needed in all school activities. It is only by this process that progress can be determined.

The schools showed good conformity to the guiding principles in establishing goals and objectives.

16. The conduct of the extracurriculum financial program should promote favorable public relations for the school.

The importance of pupil behavior outside, as well as within the school in its influence on public relations, is summed up in the

Twenty-Eighth Yearbook, American Association of School Administrators:

The success which a school achieves in directing the behavior of its pupils has considerable influence on its public relations. The people want and expect their children to acquire the habits of responsible self-direction and to observe the common courtesies in their dealings with others out of consideration and respect for the rights of their fellows.

The conduct of pupils is an important factor in school public relations, not only their behavior at school but also the things they do on the way to and from school and the way they conduct themselves generally. Every child who comes from school into

the community, into homes, movie theaters, stores, churches, anywhere, carries with him some portion of the public relations of the school. When a boy or girl of high-school age drives carelessly or violates some regulation or community standard, the public tends to associate his shortcomings with all "high-school kids" and to attribute his conduct to some failure on the part of the school. People say that children are rude, or lazy, or impolite--and blame the schools accordingly. The judgment may be illogical or unreasonable, but it is important no less. Students, therefore, should be helped to recognize and accept their responsibility as representatives of the school, whether they wish to be or not, in whatever they do at school and in the community.¹

The magnitude of school publications activities is mentioned in the following by Spears & Lawshe:

... One authority on student journalism writes that it is safe to say that over half of the 24,000 high schools in the country have a school publication of some kind; while another press leader estimated that there are around 5,000 really good high-school newspapers, 3,000 yearbooks, and 1,000 magazines.

A few years ago the estimate was made that the annual bill for production of high-school publications, including paper, printing, and engraving, amounted to ten millions of dollars. The small paper easily brings in a hundred dollars a year on advertising, while the larger papers and yearbooks get five hundred to a thousand just as easily. Generally speaking, merchants doubt the direct sales value of advertising in the yearbook but have long since accepted the school newspaper as a most desirable advertising medium. The circulation figures of school publications is at times astounding.

... There are about 10,000 teachers acting as advisers of high-school publications, and there are two national advisers' associations that hold meetings at least once a year. There are three national student press associations with a total publication membership of 5,000. Each association issues a magazine for student journalists, the total circulation reaching well over 11,000 for the 1937-1938 school year. The editor of one of the three says that each of the 3,257 magazines circulated each month of the school term is read by an average of 10 students.²

¹ American Association of School Administrators, op. cit., p. 67.

² Spears, Harold, and Lawshe, Jr., C. H., High-School Journalism, New York: The MacMillan Company, 1940, p. 3-4.

The operators of twenty-five business establishments, representing both businessmen and parents, five of which were located in each town or city whose high school was included in this study, were interviewed to determine their reaction to the practices of the school in regard to financing its extracurriculum program. Their reactions are recorded on Table Number 20.

Of this group seventy-six per cent considered the purchase of high school advertising a good investment. Fifty-two per cent considered the advertising yielded specific results in increased business. Paradoxically, fifty-six per cent believed that the advertising was the same as a gift to the school. All persons contacted, with one exception, implied that it was generally good public relations for the firm to buy high school advertising. However, forty-four per cent believed that they really received value for their money spent. Only three persons believed that they were contacted too often by high school students. Four persons reported that they had been contacted for direct gifts to the school.

That students had certainly not worn out their welcome was evidenced by the fact that only one individual would rather not be contacted by students selling advertising and over ninety-nine per cent sought their contacts. The same proportion of the people interviewed would rather deal directly with the students than give an annual gift to the school.

As to suggestions to improving the relations between the local high school and the public, ten, or forty per cent, had no suggestions to offer. From the remaining sixty per cent the most common suggestion was to encourage the school to make more local purchases; two people thought that teachers should make more local purchases; two thought that a school

Table 20. Responses of twenty-five business establishments to determine public relations effects of local high school extracurricular finance program

Item	Total Tabulation
Consider purchase of high school advertising a good investment	19
Consider purchase of high school advertising a poor investment	6
Advertising yielded specific results in increased business	13
Consider advertising to be gift to school	14
Consider advertising to be value received	11
Contacted too often by high school students selling advertising	3
Contacted by students for direct gifts to the school	4
Would rather be contacted by high school students selling advertising	24
Would rather not be contacted by high school students selling advertising	1
Would rather make a single gift to school than be contacted by student	1
Would deal directly with student rather than make annual gift	24
Mentioned items to improve school public relations:	
1. Better prepare students to hold jobs	1
2. Cooperate with business	1
3. Schools make more local purchases such as school lunch program supplies	4
4. Teachers make more local purchases	2
5. Prohibit music teachers from purchasing band instruments where they receive commissions	1
6. Schools should not compete with private business	1
7. Develop school employment program	2
8. Emphasize honest and clean living of students	1
9. Promote contacts between student and business	1
10. Closer school-parent cooperation	1
12. No suggestions	10

employment program would be helpful; the remainder had isolated suggestions which are included in Table 20. It was noted that businessmen in the rural areas were more inclined to regard the purchase of advertising as a gift. Those in urban areas noted an increase in business from purchasing school advertising.

The evidence indicates clearly that there is very good conformity to the guiding principles in promoting better public relations for the school.

Using the evaluative criteria suggested by the Twenty-Eighth Yearbook of the American Association of School Administrators¹ to measure the outcome of the program in terms of community response, the writer found evidence of a favorable attitude toward the school program; that people were working together to build a better community; that there is evidence in the community of a strong desire to progress; that a strong sense of personal responsibility for the success of the school program is present in the minds of citizens. This appraisal supported the determination of the writer that very good conformity exists to the guiding principles.

Many other aspects of the extracurriculum program are responsible for public contacts in addition to the school paper or yearbook. Necessary arrangements for purchasing supplies for parties, engaging orchestras for dancing, arranging for attendant facilities, arranging for dramatic activities, selling tickets, and others constitute some of the motivating forces impelling student-public contacts. The proper conduct of students, their utilization of businesslike attitudes and procedures, and a courteous and friendly approach will certainly boost the community's opinion of the local high school and its students.

¹American Association of School Administrators, Public Relations for America's Schools, Twenty-Eighth Yearbook, N. E. A., p.67, 1950.

Extracurriculum finances as a guidance medium

Speaking generally about the values of the extracurriculum, Kees and others point out:

The guidance values of the extracurriculum will be most fully realized if (1) it is managed with the object of giving experience to many pupils rather than the presentation of public spectacles, (2) there is more emphasis on having the pupil sample widely rather than specialize in one or two lines, and (3) the experiences of each pupil are adequately recorded so as to serve as capital for counseling.¹

The high degree of pupil activity and pupil responsibility as compared to relative inactivity, with the teacher being most active in the curriculum, is mentioned also in the literature.

In the corner of the extracurriculum dealing with finances, the guidance possibilities are seldom fully utilized. Passing judgment as a group on such things as proposed expenditures and budgets, the observance of the results of audits, and planning the financial program are all places in which experience can be given to many pupils. In this study only two schools, one of which was the smallest studied, presented the results of their audit to the studentbody. None of the schools presented their budgets to the studentbody for approval. Only the smallest school had its studentbody vote on certain expenditures. It is obvious that much more could be accomplished in stimulating pupil growth by giving them experiences in these areas.

Throughout the pupil's extracurriculum experience he can, if properly guided by the sponsor, sample experiences varying from planning the activity budget to acting as treasurer. He can get some experience in handling money and accounting for it. It has been shown previously in this study

¹Kees, et., al., op., cit., p. 201

that most of the money-handling activity is in the hands of faculty members. Sponsors should always be alert to provide a variety of smaller financial responsibilities for as many activity members as possible, even though the efficiency of the activity may be temporarily impaired. Particularly, sponsors should be alert to providing development in these matters for pupils in need of it by rotating certain offices or providing other means within the activity by discreet suggestion.

The sponsor should record in the pupil's cumulative record folder the offices or position held, the kind of responsibility, the manner of performance, and any recommendation that may be pertinent. This material can be of great value to the counselor or adviser when needed. It can be recorded by notation in the place usually provided for it in the card, or it can be dropped into the file in an informal note. This is the kind of instruction that can be given to the sponsor at the beginning of the year. Less than half of the sponsors reported getting any information or instructions on their duties. Again, the potentialities of the program for guidance is not fully realized.

The sponsor, the homeroom teacher, and the guidance worker can all steer students into needed sampling and developmental experiences. The importance of working together, and with other administration and staff members, cannot be overemphasized. The overcoming of many a pupil's maladjustment can be the result of the cooperative construction of a success pattern for him in the extracurriculum.

CHAPTER V

CASE STUDIES OF THE FIVE INDIVIDUAL SCHOOLS

Introduction

One purpose of this study is to discover the methods of financing the extracurriculum in certain Utah secondary schools and to formulate a method satisfactory for use on groups of schools as well as one that would be adequate to appraise the practices of the individual school.

In order to better demonstrate the application of the method to the individual case, the five schools were studied separately using the individual case study. Each school is treated separately, rated on the basis of its responses, and identified by letter in order to conceal its identity.

The selection and rating sheet was completed from available data in the questionnaires submitted by the principal, the studentbody president, and the sponsors. The sheet was used according to the instructions thereon. It is presented in the following pages to clarify the method of procedure. The investigator also utilized the check sheet on finances of pupil activities found in the 1950 Evaluative Criteria.¹

Following the appraisal shown by the selection and rating sheet, a brief conclusion is drawn pointing to the areas of strengths and weaknesses in the school.

The case study method considers the present status, the deviation from the desired pattern, which in some cases is symptomatic, the antecedents: reasons why the condition exists, if possible to ascertain, the conclusions, the remedial adjustments that have been made, and the observed

¹Op., cit., p. 205.

effects. In applying the case study method to this appraisal, those procedures from the above found to be applicable will be employed. It is to be hoped that the continued use of the evaluative procedure year after year will result in the building up of a history that will aid future investigators in making remedial adjustments.

Conclusions

The conclusions in the following case studies will be made up of the presentment of the ratings on the devices used, the general rating for the five schools, an analysis from the selection and rating sheet, an analysis from the 1950 Evaluative Criteria¹ check sheet on finances of pupil activities, an informal appraisal of each case in terms of the evaluations listed in the evaluative criteria for activity finances, and general comments on the case.

As has been stated in the directions for the selection and rating sheet, questions were selected from the questionnaire that dealt with the practices involved in each guiding principle, and the number placed with the particular item in the guiding principle to secure a means of rating the items. Due to the type of organization of the school or in order to present a fair picture of the individual school because of uncommon practices, often it was necessary to substitute or omit questions. Under the question number a check mark was made if the answer to the question from the data was in compliance with the item. All items in each principle were rated on a percentage basis as to their degree of compliance. These percentage figures, listed under "Item Ratings," were then averaged together to produce a final average for the principle. This figure was then listed under the school rating average. A scale of 100 was devised in order to classify

¹Op., cit., p. 192

the quality of conformity to the guiding principles. The scale is set up as follows:

100....	Excellent
80-99.....	Very good
60-79.....	Good
40-59.....	Fair
20-39.....	Poor

The conformity of excellent, very good, good, fair, or poor, whichever the school rated, was then written in the column "Quality of Conformity."

The general rating for the five schools was secured by averaging the schools' average ratings on each guiding principle and then averaging the sixteen guiding principles. This rating was found to be 68.7%. In terms of the scale, as shown above, this is rated as "good."

The analysis from the selection and rating sheet

On the basis of the compliance of the responses of the school to the questions chosen in each item and grouped into each guiding principle, the strengths and weaknesses of the practices found were presented. The school's compliance to the guiding principle was first presented using the word on the scale that accorded it its proper place. Attention was then directed to the weakness of each case with appropriate comments.

The analysis from the Evaluative Criteria check sheet¹

Question numbers from the questionnaire which covered the areas involved in the items on the check list were selected. Compliance to the questions from the responses in the data was noted by checks. A percentage of conformance was reduced to a numerical scale recommended by the Evaluative Criteria from 1 to 5 in the following manner:

100% is 5; Above 80% is 4; Above 60% is 3; Above 40% is 2; Below 40% is 1;
00% Conformity is 0.

¹Op., cit., p. 192.

The numerical scale can be reduced to a word, rating the conformity as shown in the scale in the Evaluative Criteria as follows:¹

- 5 Excellent
- 4 Very good
- 3 Good
- 2 Fair
- 1 Poor

Also listed in the Evaluative Criteria were—M-missing; N-Does not apply. It was not found necessary to use the M and N, as responses were taken from data at hand using due consideration for the individual case.

It is realized by the investigator that the application of the check sheet applying the data on hand is not as satisfactory as the results of broad, first-hand contacts would produce in judging a school. The check list is merely applied to the data in this case to throw light on the different aspects of the program. The completeness of the data gathered by the investigator, however, gives sufficient information for its use in this manner. The guiding principles formulated in this study are well suited for use in studying the selected individual schools; and the completeness of the information necessary to make determinations therefrom was also considered to be adequate for at least a fair appraisal utilizing the check list.

Relative strengths and weaknesses as disclosed by the check list are presented with appropriate comments.

An informal appraisal

Using the evaluations suggested by the 1950 Evaluative Criteria for Activity Finances,² the writer prepared an informal appraisal of each school. This appraisal represents the writer's best judgment in the areas

¹Op., cit., p. 192.

²Ibid.

selected. Judgment was made informally after examining the responses of the individual school in terms of the guiding principles and the Evaluative Criteria check list.¹ The individual case is considered in each appraisal with very little uniformity of procedures possible. The appraisal is offered merely to present the writer's best judgment of the schools in the areas under study. It is noted that the evaluations generally emphasized the educational aspects of the activity finance program, while these aspects are treated by the writer in an entirely different manner, being generally incorporated throughout the writer's guiding principles.

General comments

Comments are made by the writer on certain features observed; and, wherever possible, information is presented that will enable the reader to better understand the case.

¹Op., cit., p. 192.

CASE STUDY

SELECTION AND RATING SHEET

APPRAISING THE INDIVIDUAL SCHOOL

This sheet has its value in appraising the individual school as a separate case in the evaluation of its extracurriculum financial program.

Directions for Use

In using this sheet the individual school selects those questions in the questionnaire that are best fitted to appraise it in its own terms and writes them in under the item in the criteria in the space entitled "Questions Chosen." The administrator can rate his school in two ways, as he chooses, one being the assignment of a percentage of compliance to the question and averaging the percentages for the overall school rating on the item; or he can check the compliance and take a percentage of the total checks conforming, which will give him his overall school rating on the item. The total individual item averages are then averaged to give the average rating for each criteria. Questions selected from the sponsor's questionnaire can be preceded by "T", and those selected from the studentbody presidents' questionnaire can be preceded by "P." Question numbers followed by a minus sign indicate desired negative responses.

The quality of conformity can be obtained by reference to a scale in the conclusion of this study. This will enable the administrator to compare his results with those found in this study.

A HIGH SCHOOL

Item	School	Quality of
Rating	Rating	Conformity
Average		

Principle Number 1Efficient Collection:

Questions chosen: 3, 11, 13, 20, 23, P4

Compliance: X X X X 67%

Inclusivenessof Sources:

Questions chosen: 2, P3, 10, 17

Compliance: X X X X 75%

Planning:

Questions Chosen: 5, 8, 9, 16, 18, 19, 21, 22, 46, 62

Compliance: X X X X X X X X X 90%

Constancy:

Questions chosen: 14, 15, 24

Compliance: X X X 100%

Board of EducationSupport:

Questions chosen: 6, 7, 63, T7B

Compliance: .000% 66% GOOD

Item	School Rating	Average	Quality of Conformity
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Principle Number 2

Student Participation
in Fund Raising:

Questions chosen: 25, p1, p2, p11

Compliance: X X X 75%

Students Taking Part
in Accounting for
Funds:

Questions Chosen: 25, P10, P17, P20

Compliance: X X X 75%

Students Taking Part
in Distributing funds:

Questions chosen: P12, P14

Compliance: X 50%

Students Taking Part
in Fund Management
or Handling:

Questions chosen: 53, 111A, T10, T11, T12, P6B, P19

Compliance: X X X X X 71%

Participation of
Teachers and Stu-
dents in Suggesting
Improvements:

Questions chosen: 44, 45, 102, 136, T2, P16, P18

Compliance: X X X X X X X 100% 74% GOOD

Principle Number 3

Centralized Organiza-
tion:

Questions chosen: 26, 35, 37, 39

Compliance X X X 75%

Board of Finance:

Questions chosen: 27, 28a, 36

Compliance X X X 100% 88% VERY GOOD

Principle Number 4

Full Responsibility
of Principal:

Questions chosen: 35, 58

Compliance X X 100% 100% EXCELLENT

Principle Number 5

Faculty or Adminis-
trator Central

Treasurer:

Questions chosen: 36c

Compliance X 100%

Student Central

Treasurer:

Questions chosen: 41, 36d, e, or f

Compliance 000%

Item	School Rating	Rating Average	Quality of Conformity
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Student Treasurers

From each Organization:

Questions chosen: **P8,39**Compliance: **X** **50%** **50%** **FAIR**Principle Number 6

Central Treasurer

Bonded:

Questions chosen: **42 or 43**Compliance **X** **100%** **100%** **EXCELLENT**Principle Number 7

Operating Budget:

Questions chosen: **48,49,50,51,52,54,60**Compliance **X X** **X** **43%** **43%** **FAIR**Principle Number 8

Simple Accounting

System:

Questions chosen: **65,66,68,79,80**Compliance **X X X X** **80%**

Uniform Accounting

System:

Questions Chosen: **69,70,78,82,83,84**Compliance: **X X X X X X** **100%**

Safeguards in Accounting System:

Questions chosen: **64,67,71,72,73,75,76,77** **81,85,123**Conformity: **X X X X X X X** **88%** **X X X**

Fiscal Responsibility

to Board of Education:

Questions chosen: **96,97,98**Compliance: **X X X** **100%**

Faculty or Administration Approval of

Spending:

Questions Chosen: **90**Compliance: **X** **100%** **95%** **VERY GOOD**Principle Number 2

Annual Audit or

More Often:

Questions chosen: **91,92a**Compliance **X X** **100%**

Audit When Central Treasurer's Office

Changes Hands:

Questions chosen: **94**Compliance: **X** **100%** **100%** **EXCELLENT**

Item Rating	School Rating Average	Quality or Conformity
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Principle Number 10

Improvement of Practices:

Questions chosen: 99,100,101

Compliance: X X 67%

Evidence of

Evaluation:

Questions chosen: 135,137,138,T4

Compliance: X X 50% 59% FAIR

Principle Number 11Support of Worth-
while Activities:

Questions chosen: 65,61,103,105,112,T7,T9

Compliance: X X X X X X X 100% 100% EXCELLENT

Principle Number 12

Low Costs to Students:

Questions chosen: 108,T15

Compliance X X 100%

Nominal Student

Assessment:

Questions chosen: 108

Compliance: X 100% 100% EXCELLENT

Principle Number 13Equality of Oppor-
tunity to Participate:

Questions chosen: 89,93,95,106,110,116,T8,P14 63% 63% GOOD

Compliance: X X X X

Principle Number 14

Economy Evidences:

Questions chosen: 86-,118a,118b,119,120,121

Compliance: X X X X X X

Questions chosen: 122,124,125,125P,126,P4

Compliance: X X X X X X 100%

Doesn't limit

Valuable Activities:

Questions chosen: 87,109,110,113-,115-,

Compliance X X X X X 100%

o Impounded Funds:

Questions chosen: 57,59, 88,117

Compliance: X 25% 75% GOOD

Principle Number 15

Specific Objectivos:

Questions chosen: 127,128-,129,130,131,132,134,P9

Compliance: X X X X X X X 88% 88% VERY GOOD

Principle Number 16:

Promotion of Good Public Relations:

Questions chosen: 139,140,141-,142,143,144,145-

Compliance X X X X X X X 100% 100% EXCELLENT

Table 21. Check list, pupil activity program, evaluative criteria
Cooperative Study of Secondary School Standards¹

XII FINANCES OF PUPIL ACTIVITIES					Numerical Rating
A HIGH SCHOOL					
1. A centralized plan of controlling all pupil activity finances is provided and adhered to.					
Questions chosen:	26, 27, 35, 127, 130				
Compliance:	x	x	x	x	5
2. A general account is kept showing the itemized day-by-day receipts and expenditures and the monthly bank balance.					
Questions chosen:	64, 66, 67, 68, 73				
Compliance:	x	x	x	x	5
3. The treasurer for pupil activity funds is a staff member.					
Questions chosen:	36 a, b, c, e, g				
Compliance:	x				5
4. The treasurer for pupil activity funds is adequately bonded.					
Questions chosen:	42 or 43				
Compliance:	x				5
5. Both pupils and teachers participate in the management of the pupil-activity finances.					
Questions chosen:	44, 36 b, c, d, e, or f, 32, 72, 710				
Compliance:	x		x	x	3
6. Pupils consider the handling of pupil-activity finances as valuable business experience.					
Questions chosen:	90, 910, 913, 914, 918				
Compliance:	x	x	x	x	4
7. Officially approved forms and accounting procedures are used for the accounting of all funds.					
Questions chosen:	69, 70, 71, 77, 79				
Compliance:	x	x	x	x	4
8. The expenditure of pupil-activity funds provides for an equitable distribution of the funds among various activities according to financial needs.					
Questions chosen:	55, 61, 77, 79, 106				
Compliance:	x	x	x	x	5
9. Reports are made periodically to pupils of the financial status of each organization.					
Questions chosen:	54, 82, 95				
Compliance:	x	x			3

¹Cooperative Study of Secondary School Standards, Evaluative Criteria, George Banta Publishing Co., Menasha, Wisconsin, p. 205, 1950.

Table **21**. Continued

10. Provisions are made for the auditing of all funds at the expiration of each treasurer's term of office.	
Questions chosen: 94	
Compliance: x	5
11. Auditing reports are posted or published periodically.	
Questions chosen: 93	
Compliance:	0
12. Printing of tickets is under authorization and control of the treasurer of the pupil activity funds or some other recognized authority.	
Questions chosen: 90, 91	
Compliance: x x	5
13. Means used for raising money through pupil activities are justifiable educationally.	
Questions chosen: T10, P14, P16, 127, 132	
Compliance: x x x x x	5
14. Numerous unrelated drives for funds are avoided.	
Questions chosen: 7, 8, 131, 133-, 143-	
Compliance: x x x x	4

Conclusions

The general rating of this school regarding conformity to the guiding principles on the selection and rating sheet is found to be very good. This compares favorably with the rating tabulated from the Evaluative Criteria activity finance check list, which also furnished the school a rating of very good.¹ The average rating of both schools' programs, using both devices, was good.

Analysis from the selection and rating sheet

Strong points in the studied financial program were the assumption of full responsibility by the principal, the bonding of the central treasurer, the auditing practices, the support of worth while activities, the nominal costs to students, and the promotion of good public relations. These points were all rated excellent.

Rated to be very good were the centralized organization with the board of finance, the accounting practices, the establishment of specific objectives, and the promotion of good public relations. Here, however, the utilization of activity treasurers, the procurement of materials or supplies through regular channels, the proper identification of treasurer's checks, and the publicizing and recording of objectives and goals for availability to both faculty and students were shown to be places in the program that could be improved.

The efficiency of collection methods, the equality of opportunity to participate in the program, student participation in raising and managing funds, and economy practices were rated to be in good conformity. The inclusion of surplus funds from year to year in the annual budget, the extension of credit for studentbody fees, the proper advertising of fund

¹Op., cit., p. 205.

drives, the procurement of a greater proportion of board of education support, using better collection methods for sale of publication advertising, the maintenance of budgets in individual activities, the encouragement of students to take fund management responsibility on a broader scale, including consultation with the studentbody on audits and financial matters of importance to them, and providing greater elasticity in movements of funds between accounts were points in need of attention by the school administration.

Fair conformity existed to the principles and practices surrounding the faculty or administrative central treasurer and the evidences of periodic evaluation. There was need for utilizing the services of both studentbody and activity treasurers more fully, the periodic examination of the program by outside experts, greater encouragement to non-revenue producing activities to secure needed funds, and the encouragement of teachers and sponsors to participate in an annual evaluation of the financial program at the close of the year.

There were no areas of poor conformity to the guiding principles.

Analysis from the Evaluative Criteria check sheet¹

In examining the Evaluative Criteria check sheet, we find very good general conformity. The centralized plan of finance, the general accounts, the staff treasurer, the bonded treasurer, the distribution of funds among activities according to need, the auditing practices, ticket control, and educational features for raising pupil activity funds were all rated at 5, or excellent.

Rated as very good were the business experiences gained by pupils in handling activity finances, the uses of proper accounting forms, and the

¹Op., cit., p. 205.

and the avoidance of unrelated fund drives. Teacher-pupil participation in extracurriculum fund management and periodic reports of financial status to pupils were indicated to be good.

Lack of conformity existed in the posting or publishing of auditing reports.

There was general agreement between the two lists in the conformance to the centralized plan, the keeping of the general accounts, the staff central treasurer, the bonding of the central treasurer, the support of worth while activities, the provision for proper auditing, ticket control, and pupil-teacher participation in fund management. There was less agreement in the area of educational justification for raising funds.

Singled out by the evaluative criteria check list as points in need of attention were the stimulation of students to participate in the activity finance program for valuable business experience, the proper uses of accounting forms, the making of financial reports to pupils, and the avoidance of unnecessary fund drives. There was immediate need for beginning the practice of posting or publishing audit reports.

The importance of securing the pupil-teacher support and participation in management is very great. Here the principal can delegate authority, responsibility, and work as well as provide opportunities to fulfill many guidance needs. Posting audit reports and securing studentbody approval on expenditures and budgets are means of bringing at least a small amount of the financial responsibility home to all pupils. As citizens of the school, they should accorded the opportunity of participation.

An informal appraisal

The writer prepared an evaluation on the basis of the evaluative criteria with consideration to the information on the check list and other

information discovered in the study and found (1) very good adequacy in the organization for proper handling and accounting for pupil activity finances, (2) fair participation of pupils in the handling of and accounting for pupil activity finances, (3) very good evidence of pupil participation in the activity finances planned as a learning experience, and (4) very good evidence that the methods used for raising funds were characterized by educational values.

General comments

There is evidence in this school of continual progress. The complexities brought about by its larger size bring about constant changes. There is little likelihood here, however, of securing a greater amount of board of education support to the extracurriculum as long as the activities continue to pay their way. The very nature of the larger system makes for the necessity of complying with the better practices because of the variety of activities, centralized supervision, and the dynamic nature of the system itself. Changes and remedial adjustments are constantly being made as they become necessary.

This school is well managed and generally well supervised. It is to be hoped that greater success in increasing pupil and teacher participation in fund management experiences can be achieved. The establishment of practices of annual appraisal would do much to provide a means for measuring future progress and call the attention of the administration to those areas in which further effort is needed or in which improved practices should be instituted.

CASE STUDY

SELECTION AND RATING SHEET

APPRAISING THE INDIVIDUAL SCHOOL

This sheet has its value in appraising the individual school as a separate case in the evaluation of its extracurriculum financial program.

Directions for Use

In using this sheet the individual school selects those questions in the questionnaire that are best fitted to appraise it in its own terms and writes them in under the item in the criteria in the space entitled "Questions Chosen." The administrator can rate his school in two ways, as he chooses, one being the assignment of a percentage of compliance to the question and averaging the percentages for the overall school rating on the item; or he can check the compliance and take a percentage of the total checks conforming, which will give him his overall school rating on the item. The total individual item averages are then averaged to give the average rating for each criteria. Questions selected from the sponsor's questionnaire can be preceded by "T", and those selected from the studentbody presidents' questionnaire can be preceded by "P." Question numbers followed by a minus sign indicate desired negative responses.

The quality of conformity can be obtained by reference to a scale in the conclusion of this study. This will enable the administrator to compare his results with those found in this study.

B HIGH SCHOOL

Item	School Rating Average	Quality of Conformity
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Principle Number 1

Efficient Collection: 8-, 11-, 13, 20, 23, P4 100%

Questions chosen: X X X X X X

Compliance: _____

Inclusiveness

of Sources: 2, P3, 10, 17

Questions chosen: X X X X

Compliance: _____ 75%

Planning:

Questions Chosen: 5, 8, 9, 16, 18, 19, 21, 22, 46, 62

Compliance: X X X X X X X X 70%

Constancy:

Questions chosen: 14, 15, 24

Compliance: X 33%

Board of EducationSupport:

Questions chosen: 6, 7, 63, T7b

Compliance: _____ 600% 50% FAIR

Item Rating	School Rating Average	Quality of Conformity
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Principle Number 2

Student Participation

in Fund Raising:

Questions chosen: 85, P1, P8, P11

Compliance: x x 50%

Students Taking Part

in Accounting for

Funds:

Questions Chosen: 63, P10, P17, P20

Compliance: x x x 75%

Students Taking Part

in Distributing funds:

Questions chosen: P10, P14

Compliance: x x 100%

Students Taking Part

in Fund Management

or Handling:

Questions chosen: 56, P11a, P10, P11, P13, P6b, P19

Compliance: x x x x x x 86%

Participation of

Teachers and Stu-

dents in Suggesting

Improvements:

Questions chosen: 44, 45, 102, 100, 72, P10, P10

Compliance: x x x x x x 79% 86% 0000

Principle Number 3Centralized Organiza-
tion:

Questions chosen: 26, 35, 37, 30

Compliance: x x x x 100%

Board of Finance:

Questions chosen: 27, 28a, 36

Compliance: x x 67% 83% VERY GOOD

Principle Number 4

Full Responsibility

of Principal:

Questions chosen: 55, 58

Compliance: x x 100% 100% EXCELLENT

Principle Number 5

Faculty or Adminis-

trator Central

Treasurer:

Questions chosen: 36

Compliance: x 100%

Student Central

Treasurer:

Questions chosen: 41, 36d, e, or f

Compliance: 000%

Item	Rating	Average	Quality of Conformity
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Student Treasurers
from each Organization:

Questions chosen:	28, 30		
Compliance:	x	50%	50% FAIR

Principle Number 6
Central Treasurer
Bonded:

Questions chosen:	42 or 43		
Compliance		000%	000% POOR

Principle Number 7
Operating Budget:

Questions chosen:	48, 49, 50, 51, 52, 54, 60		
Compliance	x x x x x	71%	71% GOOD

Principle Number 8
Simple Accounting
System:

Questions chosen:	65, 66, 68, 70, 80		
Compliance	x x x x x	100%	

Uniform Accounting
System:

Questions Chosen:	69, 70, 72, 82, 83, 84		
Compliance:	x x x x	67%	

Safeguards in Account-
ing System:

Questions chosen:	64, 67, 71, 72, 73, 75, 76, 77, 81, 85, 123	64%	
Compliance:	x x x x x x x		

Final Responsibility
to Board of Education:

Questions chosen:	96, 97, 98		
Compliance:	x x x	100%	

Faculty or Adminis-
tration Approval of
Spending:

Questions Chosen:	90		
Compliance:	x	100%	86% VERY GOOD

Principle Number 2
Annual Audit or
More Often:

Questions chosen:	91, 92a		
Compliance	x x	100%	

Audit When Central Treasurer's Office
Changes Hands:

Questions chosen:	94,		
Compliance:		000%	50% FAIR

Item Rating	School Rating Average	Quality or Conformity
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Principle Number 10

Improvement of Practices:

Questions chosen:	91, 100, 101			
Compliance:	X	33%		
Evidence of				
Evaluation:				

Questions chosen:	135, 137, 138, 14			
Compliance:	X	25%	25%	POOR

Principle Number 11

Support of Worth-while Activities:

Questions chosen:	55, 61, 103, 105, 112, 117, 119	86%		
Compliance:	X X X X X X X	86%		VERY GOOD

Principle Number 12

Low Costs to Students:

Questions chosen:	108, 113			
Compliance:	X X	100%		
Nominal Student				
Assessment:				
Questions chosen:	108			
Compliance:	X	100%	100%	EXCELLENT

Principle Number 13

Equality of Opportunity to Participate:

Questions chosen:	99, 93, 96, 106, 110, 116, 118, 114	50%		
Compliance:	X X X X X	50%		FAIR

Principle Number 14

Economy Evidences:

Questions chosen:	96, 113a, 113b, 119, 120, 121, 122, 124, 125			
Compliance:	X			
Questions chosen:	125b, 126			
Compliance:	X	50%		
Doesn't limit				

Valuable Activities:

Questions chosen:	97, 109, 110, 112, 113			
Compliance:	X X X	40%		

To Impounded Funds:

Questions chosen:	97, 99, 98, 117			
Compliance:	X X X	75%	55%	FAIR

Principle Number 15

Specific Objectives:

Questions chosen:	127, 128, 129, 130, 131, 132, 134, 139	25%	25%	POOR
Compliance:	X			

Principle Number 16:

Promotion of Good Public Relations:

Questions chosen:	139, 140, 141, 142, 143, 144, 146			
Compliance:	X X X X X X X	86%	86%	VERY GOOD

Table 22. Check list, pupil activity program, evaluative criteria
Cooperative Study of Secondary School Standards¹

XII FINANCES OF PUPIL ACTIVITIES		
B. HIGH SCHOOL		Numerical Rating
1. A centralized plan of controlling all pupil activity finances is provided and adhered to.		
Questions chosen: 26, 27, 35, 127, 130		
Compliance: X X X		5
2. A general account is kept showing the itemized day-by-day receipts and expenditures and the monthly bank balance.		
Questions chosen: 64, 66, 67, 68, 73		
Compliance: X X X X X		5
3. The treasurer for pupil activity funds is a staff member.		
Questions chosen: 36a, b, c, or e		
Compliance: X		5
4. The treasurer for pupil activity funds is adequately bonded.		
Questions chosen: 42 or 43		
Compliance:		0
5. Both pupils and teachers participate in the management of the pupil-activity finances.		
Questions chosen: 44, 36b, c, d, or f, 39, T2, T10		
Compliance: X X X X		4
6. Pupils consider the handling of pupil-activity finances as valuable business experience.		
Questions chosen: P9, P10, P13, P14, P18		
Compliance: X X X X X		5
7. Officially approved forms and accounting procedures are used for the accounting of all funds		
Questions chosen: 62, 70, 71, 77, 79		
Compliance: X X X		3
8. The expenditure of pupil-activity funds provides for an equitable distribution of the funds among various activities according to financial needs.		
Questions chosen: 55, 61, 77, T9, 106		
Compliance: X X X X X		5
9. Reports are made periodically to pupils of the financial status of each organization.		
Questions chosen: 54, 95, 82		
Compliance: X		2

¹Cooperative Study of Secondary School Standards, Evaluative Criteria, George Banta Publishing Co., Menasha, Wisconsin, p. 205, 1950

Table 22. Continued

Numerical
Rating

10. Provisions are made for the auditing of all funds at the expiration of each treasurer's term of office.

Questions chosen: 94

Compliance: 0

11. Auditing reports are posted or published periodically.

Questions chosen: 93

Compliance: 0

12. Printing of tickets is under authorization and control of the treasurer of the pupil activity funds or some other recognized authority.

Questions chosen: 80, 81

Compliance: x x 5

13. Means used for raising money through pupil activities are justifiable educationally.

Questions chosen: T10, P14, P16, 134, 127

Compliance: x x x 3

14. Numerous unrelated drives for funds are avoided.

Questions chosen: 7, 8, 131, 133, 143-

Compliance: x x 2

Conclusions

This school is rated as being in good conformity with the guiding principles. This compares favorably with the rating tabulated from the Evaluative Criteria activity finance check list, which also gives the school a rating of good.¹ The use of both measuring devices established a general rating for the five schools as good.

Analysis from the selection and rating sheet

Strong points determined in the program studied were the assumption of full responsibility by the principal and the keeping of student costs low. Both of these items rated as excellent.

Those features of the program rating as very good were the centralized organization, the accounting practices, the support of worth while activities, and the promotion of good public relations. Indicated as being within need of attention, however, were utilization of the board of finance, improvement of uniformity and safeguards in the accounting system, the promotion of pupil participation in determining worth while activities, and the encouragement of student support to those firms purchasing publication advertising.

Student participation in fund raising, accounting and management, and the general budgeting practices were rated as being in good conformity. Within these areas, however, the encouragement of student participation in raising, accounting for, and management of funds, utilizing the help of the board of finance in the budgeting process, and the presentment of the budget to the studentbody were practices in need of improvement.

Rated as fair were the practices involved in the collection of funds, the staff central treasurer with a student central treasurer and treasurers

¹Op., cit., p. 205.

from each activity, auditing practices, the equality of opportunity to participate, the economy evidences, and the selection of specific objectives. Areas of needed improvement within the above were broader inclusiveness of possible fund sources, the necessity for greater planning, the stabilizing of certain sources of funds to yield a more constant income, the enlistment of greater support from the board of education, the delegation of duties and tasks to the student central treasurers and activity treasurers and providing for them as participating members of the team, the use of the audit when the office of central treasurer changes hands, the presentment of audit and budgeting features to the studentbody, the orderly provision for both non-revenue and revenue producing activities to apply for needed funds, and the providing for a certain amount of elasticity in the transference of funds between accounts.

The bonding of the central treasurer, the evidences of periodic improvements and evaluation, and the selection of specific objectives were rated as being poor in conformity. Prompt action should be taken to bond the central treasurer, to make provision for improvement based on periodic appraisal, and to formulate objectives that will definitely increase the educational values of the program.

Analysis from the Evaluative Criteria Check List¹

We find good conformity evident on the items contained on the check list furnished by the Evaluative Criteria. Rated as excellent on the check list were the keeping of a general account showing itemized day by day receipts and expenditures and the monthly bank balance, the central treasurer being a staff member, pupil consideration of handling of pupil activity finances as valuable business experience, distributing activity

¹Op., cit., p. 205.

funds among activities according to need, and ticket control. The provision for orderly planning and adherence to the plan for including all student activity finances in the management process, the bonding of the central treasurer, the full utilization of the activity treasurer and sponsor, the uses of approved forms and orderly procedure through normal channels, the presentment of budgeting and auditing practices to the student-body, the auditing of funds at the expiration of the treasurer's term of office, the establishment of objectives to increase the educational values, and the avoidance of unnecessary fund drives by enlisting greater board of education support were indicated by the check list as being in need of improvement. There is generally good agreement between the items pointed out using both measuring devices.

An informal appraisal

Using the information found in the study, the guiding principles, and the check list from the Evaluative Criteria, an appraisal of interest may be made. Using the activity finance criteria, we find (1) good adequacy in the organization for proper handling and accounting for pupil activity finances, (2) poor participation of pupils in the handling of and accounting for pupil activity finances, (3) good evidence of pupil participation in the activity finances planned as learning experiences, and (4) fair evidence that the methods used for raising funds were characterized by educational values.

General Comments

The fact that the school is a large rural school has considerable bearing on such factors as pupil participation in the handling and accounting for funds, the practicability of planning, setting definite objectives, and the general promotion of educational values through handling activity

finances because of availability of pupils after school hours. However, the opportunity for presenting certain expenditures, budgets, and results of audits to the group should not be overlooked. Citizenship training must encompass a recognition for group participation in minor issues as well as the individual training for leadership. Many values and opportunities are lost when sponsors or administrators are reluctant to encourage activity participation in budgeting as well as rotating offices of varying responsibilities among pupils.

Generally good management of activity funds exists in this school. With attention to the areas of weakness brought out in this study, much improvement could be made. There is need for beginning the periodic process of appraisal, the establishment of objectives with teacher-pupil assistance, and stimulation of greater pupil participation in the activity finance program. The board of education should be encouraged to make regular, dependable appropriations on the basis of a sound budget, and it is thought this can be accomplished with better administrative planning.

112
CASE STUDY

SELECTION AND RATING SHEET

APPRAISING THE INDIVIDUAL SCHOOL

This sheet has its value in appraising the individual school as a separate case in the evaluation of its extracurriculum financial program.

Directions for Use

In using this sheet the individual school selects those questions in the questionnaire that are best fitted to appraise it in its own terms and writes them in under the item in the criteria in the space entitled "Questions Chosen." The administrator can rate his school in two ways, as he chooses, one being the assignment of a percentage of compliance to the question and averaging the percentages for the overall school rating on the item; or he can check the compliance and take a percentage of the total checks conforming, which will give him his overall school rating on the item. The total individual item averages are then averaged to give the average rating for each criteria. Questions selected from the sponsor's questionnaire can be preceded by "T", and those selected from the studentbody presidents' questionnaire can be preceded by "P." Question numbers followed by a minus sign indicate desired negative responses.

The quality of conformity can be obtained by reference to a scale in the conclusion of this study. This will enable the administrator to compare his results with those found in this study.

C. HIGH SCHOOL

Item	School	
Rating	Rating	Quality of
	Average	Conformity

Principle Number 1

Efficient Collection:

Questions chosen: 3, 11, 13, 20, 23, P4

Compliance: X X X X X X 100%

Inclusiveness
of Sources:

Questions chosen: 2, P3, 10, 17

Compliance: X X X 75%

Planning:

Questions Chosen: 5, 8, 9, 16, 18, 19, 21, 22, 46

Compliance X X X X X X 70%

Constancy:

Questions chosen: 14, 15, 24

Compliance: X X 67%

Board of Education

Support:

Questions chosen: 6, 7, 63, T7b

Compliance X 25%

Item Rating	School Rating Average	Quality of Conformity
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Principle Number 2Student Participationin Fund Raising:

Questions chosen: 25, p1, p2, p11

Compliance: 25%

Students Taking Part
in Accounting for
Funds:

Questions Chosen: 53, p10, p17, p80

Compliance: 75%

Students Taking Part
in Distributing funds:

Questions chosen: p13, p14

Compliance: 100%

Students Taking Part
in Fund Management
or Handling:

Questions chosen: 55, 111a, T10, T11, T13, P6b, P10

Compliance: 29%

Participation of
Teachers and Stu-
dents in Suggesting
Improvements:

Questions chosen: 44, 45, 100, 136, T2, P16, P18

Compliance: 52% PAIR

Principle Number 3Centralized Organiza-
tion:

Questions chosen: 26, 35, 37, 39

Compliance: 75%

Board of Finance:

Questions chosen: 27, 29a, 36

Compliance: 000% 32% POOR

Principle Number 4Full Responsibility
of Principal:

Questions chosen: 35, 52

Compliance: 100% 100% EXCELLENT

Principle Number 5Faculty or Adminis-
trator CentralTreasurer:

Questions chosen: 56

Compliance: 100%

Student CentralTreasurer:

Questions chosen: 42, 56d, e, of f

Compliance: 50%

	Item Rating	School Rating Average	Quality of Conformity
Student Treasurers from each Organization:			
Questions chosen:	28, 39	000%	50%
Compliance:			FAIR
<u>Principle Number 6</u>			
Central Treasurer			
Bonded:			
Questions chosen:	42 or 43	000%	000%
Compliance			POOR
<u>Principle Number 7</u>			
Operating Budget:			
Questions chosen:	48, 49, 50, 51, 52, 54, 60		
Compliance	X X X X X X	86%	86%
			VERY GOOD
<u>Principle Number 8</u>			
Simple Accounting System:			
Questions chosen:	65, 66, 68, 79, 80		
Compliance	X X X X	80%	
Uniform Accounting System:			
Questions Chosen:	69, 70, 78, 82, 83, 84		
Compliance:	X X X X	67%	
Safeguards in Account- ing System:			
Questions chosen:	64, 67, 71, 72, 73, 75, 76, 77, 81, 85, 123	82%	
Conformity:	X X X X X X X X		
Final Responsibility to Board of Education:			
Questions chosen:	96, 97, 98		
Compliance:	X X X	100%	
Faculty or Adminis- tration Approval of Spending:			
Questions Chosen:	90		
Compliance:	X	100%	86%
			VERY GOOD
<u>Principle Number 9</u>			
Annual Audit or More Often:			
Questions chosen:	91, 92a		
Compliance	X X	100%	
Audit When Central Treasurer's Office Changes Hands:			
Questions chosen:	94		
Compliance:	X	100%	100%
			EXCELLENT

Item	School Rating	Quality or Average	Conformity
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Principle Number 10

Improvement of Practices:

Questions chosen: 99,100,101

Compliance: X X 67%

Evidence of

Evaluation:

Questions chosen: 135,137,138,T4

Compliance: X 25% 46% FAIR

Principle Number 11

Support of Worth-

while Activities:

Questions chosen: 55,61,103,105,112-,T7,T9 71%

Compliance: X X X X X 71% GOOD

Principle Number 12

Low Costs to Students:

Questions chosen: 108,T15

Compliance X X 100%

Nominal Student

Assessment:

Questions chosen: 108

Compliance: X 100% 100% EXCELLENT

Principle Number 13

Equality of Oppor-

tunity to Participate:

Questions chosen: 89,93,95,106,110,116-,T8,P14 88%

Compliance: X X X X X X X 88% VERY GOOD

Principle Number 14

Economy Evidences:

Questions chosen: 86-,118a,118b,119,120,121,122,124

Compliance: X X X X X

Questions chosen: 125,125b,126,P4

Compliance: X X X X 77%

Doesn't limit

Valuable Activities:

Questions chosen: 87,109-,110,112-,115-

Compliance X X X X 80%

o Impounded Funds:

Questions chosen: 57,59,88,117

Compliance: X 25% 61% GOOD

Principle Number 15

Specific Objectives:

Questions chosen: 127,128-,129,130,131,132,134,P9 50% 50%

Compliance: X X X X FAIR

Principle Number 16:

Promotion of Good Public Relations:

Questions chosen: 139,140,141-,142,143,144,145 86% 86%

Compliance X X X X X X VERY GOOD

Table 23 Check list, pupil activity program, evaluative criteria
Cooperative Study of Secondary School Standards¹

XII FINANCES OF PUPIL ACTIVITIES

C HIGH SCHOOL

Numerical
Rating

1. A centralized plan of controlling all pupil activity finances is provided and adhered to.

Questions chosen: 26, 27, 35, 127, 130

Compliance: X X X 3

2. A general account is kept showing the itemized day-by-day receipts and expenditures and the monthly bank balance.

Questions chosen: 64, 66, 67, 68, 73

Compliance: X X X X X 5

3. The treasurer for pupil activity funds is a staff member.

Questions chosen: 36a, b, c, or g

Compliance: X 5

4. The treasurer for pupil activity funds is adequately bonded.

Questions chosen: 42 or 43

Compliance: 0

5. Both pupils and teachers participate in the management of the pupil-activity finances.

Questions chosen: 44, 36b, c, d, e, or f, 39, 72, 710

Compliance: X 1

6. Pupils consider the handling of pupil-activity finances as valuable business experience.

Questions chosen: P9, 710, P13, P14, P18

Compliance: X X X 3

7. Officially approved forms and accounting procedures are used for the accounting of all funds.

Questions chosen: 69, 70, 71, 77, 79

Compliance: X X X 3

8. The expenditure of pupil-activity funds provides for an equitable distribution of the funds among various activities according to financial needs.

Questions chosen: 55, 61, 106, 77, 79

Compliance: X X X X 4

9. Reports are made periodically to pupils of the financial status of each organization.

Questions chosen: 54, 95, 82

Compliance: X 2

¹Cooperative Study of Secondary School Standards, Evaluative Criteria, George Banta Publishing Co., Menasha, Wisconsin, p. 205, 1950

Table 22. Continued

10. Provisions are made for the auditing of all funds at the expiration of each treasurer's term of office.

Questions chosen: 84

Compliance: 5

11. Auditing reports are posted or published periodically.

Questions chosen: 93

Compliance: 5

12. Printing of tickets is under authorization and control of the treasurer of the pupil activity funds or some other recognized authority.

Questions chosen: 80, 81

Compliance: 5

13. Means used for raising money through pupil activities are justifiable educationally.

Questions chosen: 110, 111, 116, 127, 138

Compliance: 2

14. Numerous unrelated drives for funds are avoided.

Questions chosen: 7, 8, 102, 133, 143

Compliance: 1

Conclusions

The school generally rated as being in good conformity with the guiding principles. The rating on the Evaluative Criteria check list was also found to be good.¹ This compares with the general rating of good for the five schools studied.

Analysis from the selection and rating sheet

The areas of strength as denoted by the guiding principles were in the assumption of full responsibility by the principal, the auditing practices, and the nominal cost to students. The utilization of all the possibilities in auditing and the keeping of student costs low are particularly to be commended.

Achieving a very good rating were the practices of budgeting, accounting, equality of opportunity to participate, and the promotion of good public relations. The points within the above needing attention are the presentation of the budget to the studentbody, the identification of checks and stubs, the promotion of uniform accounting practices, the making of office space available for activity officers, the procurement of material and supplies through regular channels, the countersignature on checks of two people, one of which could well be a student treasurer, the practice of having certain expenditures voted on by the studentbody, and the elimination of the practice of pupils' contacting businessmen for gifts to the school.

Those practices rates to be good are the inclusive, efficient, well planned and constant collection of funds with financial support by the board of education, the support of worth while activities, and the evidences of economy without limiting valuable activities. Factors within

¹Op., cit., p. 205.

these items needing attention are the advertising and scheduling of fund drives, allowing student credit for activity fees, the use of an income-yielding savings plan for definitely directed purposes, the encouragement of regular and constant board of education support, the approval of a greater number of requests for funds from non-revenue producing activities, assuring sufficient funds for the operation of activities, the using of bids and cooperative purchasing within the school and with other schools, the providing for prompt sale or utilization of surplus or obsolete property, the providing for adequate regulations for both revenue and non-revenue producing activities to secure funds, the placing of remaining unobligated funds in the general fund for operations the following year, the provision for elasticity of transferring needed funds between accounts, and the elimination of independent action by some groups in raising and expending funds.

A fair rating was earned in student participation in raising, accounting for, and managing funds, and participating in the improvement of the program. Fair rating was also earned in having an administrative central treasurer with a studentbody central treasurer and activity treasurers, in improvement and evaluation practices, and in selecting objectives. Regarded as in need of improvement within the above were the utilization of the assistance of sponsors and activity treasurers in planning the raising and expending of funds and delegating responsibilities and tasks to them, the encouragement of activities to keep fund raising records, the apportioning of certain clerical work to commercial students, the approval of the budget by the board of finance and the general use of such a board, encouragement of more pupil participation in all areas of the program, the encouragement of activities to elect and train officers,

the appraising of the program periodically by outside experts, the installation of a regular program of appraisal by the principal with the assistance of sponsors and students, the full utilization of student assistance in management, the statement of objectives and making them available in documentary form, the establishment of a definite program and definite goals on fund drives, the planning of a minimum program for the training of student activity officers.

Poor conformity existed in the failure to utilize the board of finance with the centralized organization and the failure to bond the central treasurer. Prompt action should be taken to bond the central treasurer. Properly directed, the services of a student central treasurer and a board of finance can be very valuable to the principal, and the pupils can also receive excellent life-like experiences in financial matters.

Analysis from the Evaluative Criteria check sheet¹

By application of the Evaluative Criteria check list, we find the general conformity to that list as good. An excellent rating on the check list was given on the general accounts showing itemized receipts and expenditures and the monthly bank balance, the staff member central treasurer, the auditing of all funds at the expiration of each treasurer's term of office, the posting or publishing of auditing reports, and ticket control. Noted as being in need of corrective consideration by the administration are the establishment of a centralized plan controlling all pupil activities, which means that they be properly established and staffed, the bonding of the central treasurer, the encouragement of teacher-pupil participation in management of pupil activity finances, the uses of properly approved forms and accounting procedures which include the proper identi-

¹Op., cit., p. 205.

fication of checks and stubs, the provision for an equitable distribution of funds among various activities according to needs, the reporting to pupils on the financial status of each organization, the educational justification of the means used for raising money through pupil activities, and the avoidance of unnecessary fund drives. There was considerable similarity between the findings of both measuring devices used.

An informal appraisal

With information from the two measuring devices used, we form an appraisal of the program: (1) Very good adequacy in the organization for proper handling and accounting for pupil activity finances, (2) fair participation of pupils in the handling of and accounting for pupil activity finances, (3) fair evidence of pupil participation in the activity finances planned as learning experiences, and (4) fair evidence that the methods used for raising funds are characterized by educational values.

General comments

The studentbody of this school is largely composed of pupils from city and urban subdivisions. The problem of extra time and availability of students for tasks in handling positions of the financial program should not be of sufficient importance to be a retarding factor. Information available points to the desire of the school administration to carry out the majority of the management functions with very little delegation to students of such functions. As a result, even though efficiency exists in handling such funds, the educational values suffer. There was great similarity in the areas found in both devices used that require administrative attention. We must not forget that the primary purpose of the activity program is for the development of the pupil. This can only be done by providing opportunities for development. There are few reasons

in a school of this kind why utilizing the assistance and participation of both teachers and pupils in all aspects of the program would not be successful. The periodic appraisal of the school by administrators, teachers, and pupils can offer help in making remedial progress toward objectives established from time to time. Support by the board of education for at least a portion of the activity finances can do much to further worth while activities. The financial aspects of the program are adequately managed. However, a better program would result with more of the kind of participation mentioned above.

CASE STUDY

SELECTION AND RATING SHEET

APPRAISING THE INDIVIDUAL SCHOOL

This sheet has its value in appraising the individual school as a separate case in the evaluation of its extracurriculum financial program.

Directions for Use

In using this sheet the individual school selects those questions in the questionnaire that are best fitted to appraise it in its own terms and writes them in under the item in the criteria in the space entitled "Questions Chosen." The administrator can rate his school in two ways, as he chooses, one being the assignment of a percentage of compliance to the question and averaging the percentages for the overall school rating on the item; or he can check the compliance and take a percentage of the total checks conforming, which will give him his overall school rating on the item. The total individual item averages are then averaged to give the average rating for each criteria. Questions selected from the sponsor's questionnaire can be preceded by "T", and those selected from the studentbody presidents' questionnaire can be preceded by "P." Question numbers followed by a minus sign indicate desired negative responses.

The quality of conformity can be obtained by reference to a scale in the conclusion of this study. This will enable the administrator to compare his results with those found in this study.

D HIGH SCHOOL

Item	School	Rating	Quality of
Rating	Average	Conformity	

Principle Number 1Efficient Collection:

Questions chosen: 5, 11, 13, 20, 23, P4

Compliance: x x x x 67%

Inclusivenessof Sources:

Questions chosen: 2, P3, 10, 17

Compliance: x x x 75%

Planning:

Questions Chosen: 5, 8, 9, 16, 18, 19, 21, 22, 46, 62

Compliance: x x x x x x x

Constancy:

Questions chosen: 14, 15, 24

Compliance: x x 67%

Board of EducationSupport:

Questions chosen: 6, 7, 63, T7b

Compliance: x 25% 61% GOOD

Item	School	Rating	Average	Quality of	Conformity
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Principle Number 2

Student Participation

in Fund Raising:

Questions chosen: 25, P1, P2, P11

Compliance: X X X 75%

Students Taking Part

in Accounting for

Funds:

Questions Chosen: 33, P10, P17, P20

Compliance: X 25%

Students Taking Part

in Distributing funds:

Questions chosen: P13, P14

Compliance: X 50%

Students Taking Part

in Fund Management

or Handling:

Questions chosen: 53, 111a, T10, T11, T13, P6b, P16 43%

Compliance: X X X

Participation of

Teachers and Stu-

dents in Suggesting

Improvements:

Questions chosen: 44, 45, 102, 136, T2, P16, P18

Compliance: X X X X 57% 50% FAIR

Principle Number 3

Centralized Organiza-

tion:

Questions chosen: 26, 35, 37, 39

Compliance: X X X X 100%

Board of Finance:

Questions chosen: 27, 28a, 36

Compliance: X X 67% 84% VERY GOOD

Principle Number 4

Full Responsibility

of Principal:

Questions chosen: 35, 58

Compliance: X X 100% 100% EXCELLENT

Principle Number 5

Faculty or Adminis-

trator Central

Treasurer:

Questions chosen: 36c

Compliance: X 100%

Student Central

Treasurer:

Questions chosen: 41, 36d, e, or f

Compliance: 000%

Item	Rating	Quality of
Rating	Average	Conformity

Student Treasurers
from each Organization:

Questions chosen:	P8,39		
Compliance:	X X	100%	67% GOOD

Principle Number 6
Central Treasurer
Bonded:

Questions chosen:	42 or 43		
Compliance		000%	000% POOR

Principle Number 7
Operating Budget:

Questions chosen:	48,49,50,51,52,54,60		
Compliance	X X X X X	71%	71% GOOD

Principle Number 8
Simple Accounting
System:

Questions chosen:	65,66,68,79,80		
Compliance	X X X X X	100%	

Uniform Accounting
System:

Questions Chosen:	69,70,78,82,83,84		
Compliance:	X X X	50%	

Safeguards in Account-
ing System:

Questions chosen:	64,67,71,72,73,75,76,77,81,85,123		
Conformity:	X X X X X X X X	82%	

Fiscal Responsibility
to Board of Education:

Questions chosen:	96,97,98		
Compliance:	X X X	100%	

Faculty or Adminis-
tration Approval of
Spending:

Questions Chosen:	90		
Compliance:	X	100%	86% VERY GOOD

Principle Number 2
Annual Audit or
More Often:

Questions chosen:	91,92a		
Compliance	X X	100%	

Audit When Central Treasurer's Office
Changes Hands:

Questions chosen:	94		
Compliance:	X	100%	100% EXCELLENT

Item Rating	School Rating Average	Quality or Conformity
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Principle Number 10

Improvement of Practices:

Questions chosen: 99,100,101

Compliance: X X X 100%

Evidence of

Evaluation:

Questions chosen: 135,137,138,T4

Compliance: X X X 75% 87% VERY GOOD

Principle Number 11

Support of Worth-

while Activities:

Questions chosen: 55,61,103,105,112-,T7,T9 71%

Compliance: X X X X X 71% GOOD

Principle Number 12

Low Costs to Students:

Questions chosen: 108,T15

Compliance: X X 100%

Nominal Student

Assessment:

Questions chosen: 108

Compliance: X 100% 100% EXCELLENT

Principle Number 13

Equality of Oppor-

tunity to Participate:

Questions chosen: 89,93,95,106,110,116-,T8,P14 63%

Compliance: X X X X X 63% FAIR

Principle Number 14

Essential Evidences:

Questions chosen: 86,118a,118b,119,120,121,122,124,125

Compliance: X X X X X X X X X

Questions chosen: 125b,P4

Compliance: X X 100%

Doesn't limit

Valuable Activities:

Questions chosen: 87,109,110,112-,115-

Compliance: X X 40%

o Unbounded Funds:

Questions chosen: 57,59-,88,117

Compliance: X X 50% 63% GOOD

Principle Number 15

Specific Objectives:

Questions chosen: 127,128-,129,130,131,132,134, 86%

Compliance: X X X X X X 86% VERY GOOD

Principle Number 16:

Promotion of Good Public Relations:

Questions chosen: 139,140,141-,142,143,144,145- 71% 71%

Compliance: X X X X X GOOD

Table **24.** Check list, pupil activity program, evaluative criteria
Cooperative Study of Secondary School Standards¹

XII MEANS OF PUPIL ACTIVITIES

D. HIGH SCHOOL

Numerical
Rating

1. A centralized plan of controlling all pupil activity finances is provided and adhered to. Questions chosen: 26, 27, 35, 127, 130 Compliance: X X X X X	5
2. A general account is kept showing the itemized day-by-day receipts and expenditures and the monthly bank balance. Questions chosen: 64, 66, 67, 68, 73 Compliance: X X X X X	5
3. The treasurer for pupil activity funds is a staff member. Questions chosen: 36a, b, c, or g Compliance: X	5
4. The treasurer for pupil activity funds is adequately bonded. Questions chosen: 42 or 43 Compliance:	0
5. Both pupils and teachers participate in the management of the pupil-activity finances. Questions chosen: 44, 36b, c, d, e, or f, 39, T2, T10 Compliance: X X X X	4
6. Pupils consider the handling of pupil-activity finances as valuable business experience. Questions chosen: P9, P10, P13, P14, P18 Compliance: X X X	3
7. Officially approved forms and accounting procedures are used for the accounting of all funds. Questions chosen: 69, 70, 71, 77, 79 Compliance: X X	2
8. The expenditure of pupil-activity funds provides for an equitable distribution of the funds among various activities according to financial needs. Questions chosen: 55, 61, 106, T7, T9 Compliance: X X X X	4
9. Reports are made periodically to pupils of the financial status of the organization. Questions chosen: 54, 82, 95 Compliance: X X	3

¹Cooperative Study of Secondary School Standards, Evaluative Criteria, George Banta Publishing Co., Menasha, Wisconsin, p. 205, 1950

Table 24. Continued

10. Provisions are made for the auditing of all funds at the expiration of each treasurer's term of office.

Questions chosen: **94**

Compliance: **x** **5**

11. Auditing reports are posted or published periodically.

Questions chosen: **93**

Compliance: **x** **0**

12. Printing of tickets is under authorization and control of the treasurer of the pupil activity funds or some other recognized authority.

Questions chosen: **80,81**

Compliance: **x x** **5**

13. Means used for raising money through pupil activities are justifiable educationally.

Questions chosen: **127,132,T10,P14,P16**

Compliance: **x x x x** **4**

14. Numerous unrelated drives for funds are avoided.

Questions chosen: **7,8,131,133-,143-**

Compliance: **x x x x** **4**

Conclusions

This school rates generally good on its conformity to the guiding principles. It rates good on the Evaluative Criteria activity finance check list.¹ The general rating of the five schools in conformance to the guiding principles is good.

Analysis from the selection and rating sheet

Those features in the program which were rated as excellent on the selection and rating sheet were the assumption of full responsibility by the principal, auditing practices, and the low costs of students' fees.

Rated as very good in conformity were the utilization of the central organization, the general accounting practices, the selection of specific objectives, and the improvement of evaluation practices. Shown to be in need of attention from the above were utilization of the board of finance in fund management practices, the purchasing and ordering of materials and supplies through regular channels, the countersignature of checks with two parties, one of which might be the student treasurer, the statement of program objectives and making them available in documentary form to both pupils and sponsors, and the utilizing the sponsor in the end-of-the year evaluation of the program. The student central treasurer and board of finance can not only receive needed educational experiences for themselves but can provide a means of delegation of work tasks and responsibilities to others rather than the principal. The use of objectives is a good means of clarifying the goals we desire to achieve as well as the means toward them.

Good conformity was noted in the inclusiveness, collection, planning, and board of education support in the activity fund procurement process,

¹Op., cit., p. 205.

the budgeting practices, the support of worth while activities, the economy practices without impounding funds or limiting valuable activities, and the promotion of good public relations. Attention is directed to the failure to extend limited credit for activity fees, yet the presence of losses existed for students' failure to pay such fees, without planned follow-up procedures to clarify the account, the failure to include surplus funds from the previous year in income estimates, the failure to use the previous year's records in fund estimation, the failure of the sponsor to keep income and expense records, the absence of regular and dependable board of education appropriations of funds, the presentment of the budget to the studentbody for approval, the independent preparation of the budget without consultation of the board of finance, the neglect of encouraging sponsors to participate in the evaluative process at the end of the year, the qualified allocation of funds to activities on the basis of need, the failure to prescribe a procedure for needy activities to secure additional funds, the provision for orderly regulations for both revenue and non-revenue activities to secure funds, the failure to use the board of finance to assist in making determinations as to fund allocations and requests, the provision for elasticity in transferring funds between accounts, the practice of allowing certain activities to raise and expend funds independently, the failure to place remaining activity funds into the general fund the following year, the promotion of good will with merchants purchasing advertising in school publications, and the encouragement of measures to promote the value of advertising purchased by merchants as being places in the program in need of improvement.

Principles rating as fair were the offering of a life-like opportunity for students to raise, account for, and manage funds, and the equality of

opportunity to participate. In these areas the practices needing improvement were the failure to utilize student assistance in many tasks and responsibilities connected with the program, the failure to utilize, at least in part, the services and assistance of commercial students for some activity finance tasks, the failure to capitalize on the use of activity treasurers, the absence of planning for proper turnover of records and accounts of the studentbody office to his successor, the maintenance of budgets in activities, the consultation of the studentbody officers with the principal in the planning process, the approval of the budget by the board of finance, the voting on or approval of certain expenditures by the studentbody, the publication or presentation to the studentbody of auditing results, and the exclusion of some students from participation in the program because of failure to pay activity fees.

The item having poor conformity to the principles was central treasurer bonding. The bonding of the central treasurer is basic whether he is principal, teacher, or student and should be done to eliminate the criticism of the individual as well as to protect the funds he manages.

Analysis from the Evaluative Criteria check sheet¹

The general conformity to the check list was good. Those areas rated as excellent from the use of the check list are the centralized plan for controlling all pupil finances, the general account showing the itemized receipts and expenditures and the monthly bank balance, the staff central treasurer, the provision for auditing of all funds at the expiration of each treasurer's term of office, and ticket control.

Singled out from the list as being in need of remedial attention were the bonding of the central treasurer, the provision for businesslike

¹Op., cit., p. 205.

experiences for pupils, the uses of approved forms and accounting procedures for the accounting of all funds, reporting to the pupils on the financial status of each organization, the publishing of auditing reports, and the avoidance of numerous unrelated fund drives. There was considerable similarity in the items pointed out by both devices.

An informal appraisal

Using the information in the study and that furnished in the check list, the investigator was able to make the following appraisal of this school's extracurriculum finance program: (1) There is very good adequacy in the organization for proper handling and accounting for pupil activity finances, (2) fair participation of pupils in the handling of and accounting for pupil activity finances, (3) good evidence of pupil participation in the activity finances planned as learning experiences, and (4) fair evidence that the methods used for raising funds are characterized by educational values.

General comments

Some of the difficulties confronting the central treasurer, which in this case is the principal, stem from the waning interest of local residents in athletic activities and the increased costs of the entire program. It is anticipated that future costs to the students will of necessity be increased. The possibilities of increased support from the board of education are doubtful. The encouragement of more participation of students in handling financial matters is made difficult to achieve by the desire of the board of education to have close control of the management of these funds in the hands of the principal. The history of extracurriculum finances indicates an ever-present readiness to curtail rather than expand opportunities for increased student participation in fund management.

The general pattern of the instant case is that it is well managed. The attention of the administrator to the points indicated in this appraisal could do much to stimulate the production of better practices where fair or mediocre practices now exist. Annual comparisons of the progress made during the past year towards attaining improvements with those of previous years could well result in a more measurable progression.

134
CASE STUDY

SELECTION AND RATING SHEET

APPRAISING THE INDIVIDUAL SCHOOL

This sheet has its value in appraising the individual school as a separate case in the evaluation of its extracurriculum financial program.

Directions for Use

In using this sheet the individual school selects those questions in the questionnaire that are best fitted to appraise it in its own terms and writes them in under the item in the criteria in the space entitled "Questions Chosen." The administrator can rate his school in two ways, as he chooses, one being the assignment of a percentage of compliance to the question and averaging the percentages for the overall school rating on the item; or he can check the compliance and take a percentage of the total checks conforming, which will give him his overall school rating on the item. The total individual item averages are then averaged to give the average rating for each criteria. Questions selected from the sponsor's questionnaire can be preceded by "T", and those selected from the studentbody presidents' questionnaire can be preceded by "P." Question numbers followed by a minus sign indicate desired negative responses.

The quality of conformity can be obtained by reference to a scale in the conclusion of this study. This will enable the administrator to compare his results with those found in this study.

E HIGH SCHOOL

	School
Item	Rating
Rating	Average
	Quality of
	Conformity

Principle Number 1

Efficient Collection:

Questions chosen: **3-, 20, 23, P4**

Compliance:	x	x	x	75%
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**Inclusiveness
of Sources:**

Questions chosen: **2, P3, 17**

Compliance:	x	x	67%
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Planning:

Questions Chosen: **5, 8, 9, 16, 18, 19, 21, 22, 46, 62**

Compliance	x	x	x	x	x	50%
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Constancy:

Questions chosen: **14**

Compliance:	x	100%
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Board of Education

Support:

Questions chosen: **6, 7, 63, T7b**

Compliance	x	x	x	x	100%	78%	GOOD
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Item	School Rating	Average	Quality of Conformity
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Principle Number 2

Student Participation
in Fund Raising:

Questions chosen: 25, P1, P2

Compliance: x x x 100%

Students Taking Part
in Accounting for
Funds:

Questions Chosen: 33, P10, P17, P20

Compliance: x 25%

Students Taking Part
in Distributing funds:

Questions chosen: P13, P14

Compliance: 000%

Students Taking Part
in Fund Management
or Handling:

Questions chosen: 53, 111a, T10, T11, T13, P6b, P19 43%

Compliance: x x x

Participation of
Teachers and Stu-
dents in Suggesting
Improvements:

Questions chosen: T4, 102, 136, T2, P16, P18

Compliance: x x x 50% 44% FAIR

Principle Number 3

Centralized Organiza-
tion:

Questions chosen: 26, 35, 37, 39

Compliance: x x x x 100%

Board of Finance:

Questions chosen: 27, 28a, 36

Compliance: x x x 100% 100% EXCELLENT

Principle Number 4

Full Responsibility
of Principal:

Questions chosen: 35, 58

Compliance: x x 100% 100% EXCELLENT

Principle Number 5

Faculty or Adminis-
trator Central

Treasurer:

Questions chosen: 36c

Compliance: 000%

Student Central

Treasurer:

Questions chosen: 41, 36d, e, or f

Compliance: x x 100%

	Item Rating	School Rating Average	Quality of Conformity
<u>Student Treasurers</u> from each Organization:			
Questions chosen:	P8,39		
Compliance:	X X	100%	67% GOOD
<u>Principle Number 6</u> Central Treasurer Bonded:			
Questions chosen:	42 or 43		
Compliance		000%	000% POOR
<u>Principle Number 7</u> Operating Budget:			
Questions chosen:	48,49,50,51,52,54,60		
Compliance	X X	29%	29% POOR
<u>Principle Number 8</u> Simple Accounting System:			
Questions chosen:	65,66,68,79,80		
Compliance	X X X X	80%	
Uniform Accounting System:			
Questions Chosen:	69,70,78,82,83,84		
Compliance:	X X X	50%	
Safe-guards in Account- ing System:			
Questions chosen:	64,67,71,72-,73,75,76,77,81,85,123		
Conformity:	X X X X X X X	81%	
Fiscal Responsibility to Board of Education:			
Questions chosen:	96,97,98		
Compliance:	X X X	100%	
Faculty or Adminis- tration Approval of Spending:			
Questions Chosen:	90		
Compliance:	X	100%	82% VERY GOOD
<u>Principle Number 2</u> Annual Audit or More Often:			
Questions chosen:	91,92a		
Compliance	X X	100%	
Audit When Central Treasurer's Office Changes Hands:			
Questions chosen:	94		
Compliance:		000%	50% FAIR

Item Rating	School Rating Average	Quality or Conformity
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Principle Number 10

Improvement of Practices: 91,100,101

Questions chosen: _____ 67%

Compliance: _____

Evidence of

Evaluation: 135,137,138,T4

Questions chosen: x x x 75% 71% GOOD

Compliance: _____

Principle Number 11

Support of Worth-

while Activities: 55,61,103,105,112-,T7,T9 100%

Questions chosen: x x x x x x x 100% EXCELLENT

Compliance: _____

Principle Number 12

Low Costs to Students: 108,T15

Questions chosen: x 50%

Compliance: _____

Nominal Student

Assessment: 108

Questions chosen: 000% 35% POOR

Compliance: _____

Principle Number 13Equality of Oppor-
tunity to Participate: 89,93,106,110,116-,T8,P14 71%

Questions chosen: x x x x x 71% GOOD

Compliance: _____

Principle Number 14

Economy Evidences: 86-,118a,118b,119,120,121,

Questions chosen: x x

Compliance: 124,125,126b,P4

Questions chosen: x x 40%

Compliance: _____

Doesn't limit

Valuable Activities: 87,109,110,112-,115-

Questions chosen: x x 40%

Compliance: _____

No Impounded Funds: 57,59-,88,117

Questions chosen: x 25% 35% FAIR

Compliance: _____

Principle Number 15

Specific Objectives: 127,128-,129,130,131,132,134,P9 75% 75%

Questions chosen: x x x x x x GOOD

Compliance: _____

Principle Number 16:

Promotion of Good Public Relations: 139,140,141-,142,143,144,145-

Questions chosen: x x x x

Compliance: 57% 57% FAIR

Table 25. Check list, pupil activity program, evaluative criteria
Cooperative Study of Secondary School Standards¹

XII FINANCES OF PUPIL ACTIVITIES		
B HIGH SCHOOL		Numerical Rating
1. A centralized plan of controlling all pupil activity finances is provided and adhered to.		
Questions chosen: 26, 27, 55, 127, 130		
Compliance: X X X X X		5
2. A general account is kept showing the itemized day-by-day receipts and expenditures and the monthly bank balance.		
Questions chosen: 64, 66, 67, 68, 73		
Compliance: X X X X		4
3. The treasurer for pupil activity funds is a staff member.		
Questions chosen: 36a, b, c, or g		
Compliance: X		5
4. The treasurer for pupil activity funds is adequately bonded.		
Questions chosen: 42 or 43		
Compliance: 		0
5. Both pupils and teachers participate in the management of the pupil-activity finances.		
Questions chosen: 44, 56b, c, d, e, or f 30, 70, 710		
Compliance: X X X X		3
6. Pupils consider the handling of pupil-activity finances as valuable business experience.		
Questions chosen: P9, P10, P13, P14, P18		
Compliance: X		1
7. Officially approved forms and accounting procedures are used for the accounting of all funds.		
Questions chosen: 69, 76, 71, 77, 79		
Compliance: X X		2
8. The expenditure of pupil-activity funds provides for an equitable distribution of the funds among various activities according to financial needs.		
Questions chosen: 55, 61, 106, 77, 79		
Compliance: X X X X X		5
9. Reports are made periodically to pupils of the financial status of each organization.		
Questions chosen: 54, 62, 95		
Compliance: 		0

¹Cooperative Study of Secondary School Standards, Evaluative Criteria, George Banta Publishing Co., Menasha, Wisconsin, p. 205, 1950

Table ~~99~~ Continued

10. Provisions are made for the auditing of all funds at the expiration of each treasurer's term of office.

Questions chosen: 94

Compliance: 0

11. Auditing reports are posted or published periodically.

Questions chosen: 93

Compliance: 5

12. Printing of tickets is under authorization and control of the treasurer of the pupil activity funds or some other recognized authority.

Questions chosen: 80, 81

Compliance: X X 5

13. Means used for raising money through pupil activities are justifiable educationally.

Questions chosen: 110, 114, 116, 124, 127

Compliance: X X X X 4

14. Numerous unrelated drives for funds are avoided.

Questions chosen: 7, 124, 131, 133, 143

Compliance: X X X 5

Conclusions

This school was rated as being in good conformity to the guiding principles. Its rating on the Evaluative Criteria check list was also good.¹ The general rating for the five schools studied was good in conformity to the guiding principles.

Analysis from the selection and rating sheet

Dominant areas of strength as disclosed by their excellent conformity to the guiding principles were the adherence to a centralized organization with a board of finance, the acceptance of full responsibility by the principal, and the support of worthwhile activities.

Listed as being very good in conformity are the accounting practices. In this area those places showing need of correction were the lack of using the special account sheet in each activity, the uses of requisitions in multiple copies by organizations for their procurement of materials and supplies, the distribution of information to assure uniformity in the system, the purchasing of materials by both pupils and sponsors through regular channels, and the inventorying of activity property once a year. Even though such property may be purchased by the school board, the annual inventory would serve as a check on the property and serve as an educational experience to pupils who participate in the inventory process.

Those principles rated as good were the inclusion, collection, planning, and board of education support in the activity fund procurement process, the faculty or administration central treasurer with student central treasurer and activity treasurers, the improvement of the program, the improvement of evaluation practices, the equality of opportunity to participate, and the selection of specific objectives. Shown to be

¹Op. cit., p.205.

in need of improvement within the above were the keeping of fund records by activities, the cultivation of regular advertising accounts for school publications, the annual scheduling of fund drives and their proper advertising, the encouragement of sponsors to see that activity needs and expense records are kept in order that the principal will have an accurate basis upon which to base requests for funds to the board of education, the institution of proper regulations and procedures for both revenue and non-revenue producing activities to get funds, the utilization of more pupil assistance in the management of activity finance, the establishment and stating of objectives of the activity program, including finances, in a written instrument that can be consulted by both pupils and teachers, and the encouragement of sponsors and faculty members to participate in the evaluation of the activity finance program at the end of the year.

Rating as fair in conformity to the guiding principles were student participation in fund raising, accounting practices, distributing practices, and fund management. Also rated as fair were economy evidences without limiting valuable activities or impounding funds and the promotion of good public relations. Pointed out as being in need of improvement were the failure to utilize the services of commercial students in certain activity finance tasks, the failure to have individual activity treasurers, the lack of planning for the turnover of the studentbody president's records and accounts to his successor, the maintenance of budgets by activities, the provision for rotation of certain offices among students within the activities and studentbody, the approval of the budget by the board of finance, even though it is later approved by the board of education, the levying of a nominal fee upon pupils to assure

their interest and activity in the program, the use of a suggestion box or the equivalent to procure improvement hints, the encouragement of more student participation in an appraisal to suggest improvements, the utilization of the board of finance in periodic planning, and the attention of the principal and the staff to the planning of an effective public relations program.

Poor conformity existed in bonding the central treasurer, keeping student costs low, a nominal student assessment, and the use of adequate budgeting practices. The practice of bonding the treasurer, whether he be pupil, teacher, or administrator, should not be omitted from the finance program. In addition to avoiding criticism, it has educational values. The use of the budget in both the studentbody and the activity are essential to a well planned program. It is difficult to see how an estimation can be made of financial needs without some means of at least appraising the estimated expenditures. In the handling of the regular board of education financial program, a factual basis must exist that will allow planning and balancing the budget. Budgeting will also eliminate loss of time both to the principal and the board by decreasing the amount of casual appropriations requested from time to time.

Analysis from the Evaluative Criteria check sheet¹

General conformity to the Evaluative Criteria check sheet was fair.

Those items denoted by the activity finance check sheet to be excellent were the use of the central plan of controlling all pupil activity finances, the staff central treasurer, the equitable distribution of student activity funds to the various activities on the basis of need, the posting of auditing reports, and ticket control.

¹Id., cit., p. 205.

Those items from the list that were found to be in need of improvement were the general accounting of day by day receipts and expenditures for each activity, the bonding of the central treasurer, the participation of both teachers and pupils in the management of the pupil activity finances, the encouragement of pupils to handle their activity finances for valuable business experience, the use of officially approved forms and accounting procedures for the accounting of all funds including the use of requisitions, the reporting to pupils periodically on the financial status of each organization, the provision for auditing all funds at the expiration of each treasurer's term of office, the raising of funds through pupil activities to provide educational experiences, and the avoidance of numerous unrelated drives for funds.

An informal appraisal

With the help of information brought out in this study and that furnished by the Evaluative Criteria check list, the following appraisal is made:¹ (1) There is fair adequacy in the organization for proper handling and accounting for pupil activity finances, (2) fair participation of pupils in the handling of and accounting for pupil activity finances, (3) good evidence of pupil participation in the activity finances planned as learning experiences, and (4) fair evidence that the methods used for raising funds are characterized by educational values.

General comments

This school is one of the smaller rural schools studied. It possesses an enviable feature among Utah high schools by having board of education support for its extracurriculum finance program. The principal has delegated

¹Op., cit., p. 205.

many of his work tasks and some of his responsibility to a student central treasurer under faculty supervision. This offers excellent possibilities for training the student holding the treasurer's post. However, in promoting a program that will reach more of the pupils, the activity treasurers and other activity and studentbody officers can well be given budgeting experience as well as opportunities to assist in planning. Among the comments of both studentbody president and sponsors, recommendation was made for a nominal student activity fee to assist students in developing greater interest and appreciation for the activity program.

The general impression one receives from the data regarding this school is that it is capably managed. There is need for periodic appraisal by an outside expert and need for increasing the educational possibilities in collecting, accounting for, and distributing funds using a budgeting process. Periodic reporting to pupils of the financial status of extra-curriculum activities is one more way of broadening the educational values of the program and increasing interest in it. Continued attention to the public relations aspect of financing the various activities, particularly the publications and entertainments, will do much to enlist valuable public support for the activity program.

CHAPTER VI

CONCLUSIONS AND SUMMARY

CONCLUSIONS

In accordance with the scale rating the guiding principles discussed in Chapter five, the suitable questions from data in the questionnaires were selected to determine their conformity to these principles on the basis of specific items contained in them. The percentage or degree of conformity within the individual schools was calculated, and the conformity of the five schools as a group was figured from an average of the five figures. The degree of conformity was calculated in terms of this scale.

The questionnaires and guiding principles were designed for use in appraising schools individually or in groups. The administrator selects those questions from the questionnaires that are applicable to his school and fits them to the specific items mentioned in each criteria. By either checking the compliance of the responses to the questions and getting a percentage of the results or by assigning a numerical rating in terms of a percent and then taking an average of the percentage figures then averaging an overall school rating on each criteria. By applying the scale outlined for the guiding principles found in Chapter five, he can obtain a comparison. Periodic review of the guiding principles and questionnaires by the school administrator should result in the application of some of the principles found herein, and better practices in some areas.

In summarizing the conformity to the guiding principles, excellent conformity was found in the principal's assumption of full responsibility for the financial program.

Very good conformity to the guiding principles was evident in the simple, uniform safeguarded accounting system with full responsibility

to the board of education and with faculty or administrative approval of expenditures, the audit by a qualified auditor annually or when the office of central treasurer changes hands, the support of worthwhile activities, low costs to the student, with a nominal fee to assure his interest and participation, and the promotion of good public relations for the school.

Even though very good conformity to the guiding principles was evident, certain practices were found within the above areas that could be improved. These are securing uniform practices within the accounting system, increasing the use of safeguards recommended in good accounting procedure, providing greater opportunity for more students to participate in the operation of the financial program, thus increasing its educational value, and the careful attention to dealing with local business firms in order that they receive maximum value for advertising and other support, thereby resulting in progressively better public relations.

Found to be in good conformity to the guiding principles were efficient, inclusive, well planned, constant fund collection looking toward the assumption of most of the costs by the boards of education, providing a life-like opportunity for students to participate in raising, accounting for, and distributing funds with the view to learning to handle funds in a businesslike manner and to improving the financial program, the centralized financial organization with provisions for a board of finance, the use of annual operating budgets within the extracurriculum finance program, the equality of opportunity for students to participate without consideration for their ability to pay, and the establishment of objectives and making a sincere effort to attain them.

Practices in the above areas to which attention should be directed

are pupil participation in learning to collect, manage, account for, and distribute funds, greater participation of teacher and pupils in suggesting and planning objectives and improvements, added encouragement of the more valuable extracurriculum activities by allocating sufficient funds wherever needed and deserved, utilizing the services of the board of finance to a greater degree, greater attention to the educational values offered in the budgeting process with stimulation of its wider use in the activities, procurement of greater financial support by the boards of education in order to promote greater equality of groups and individuals to participate, and making periodic reports to pupils on the status of each activity's funds.

Found to be in fair conformity to the guiding principles were the central treasurer from the faculty or administrative staff assisted by a student central treasurer and student treasurers from each activity, improvement of financial practices and continued evaluation of the financial program, and the economy in expending funds without limiting valuable activities and impounding funds.

Practices within the above areas to which attention should be directed for improvement are the training of and delegating work and responsibility to the student central treasurer, securing training and utilizing student treasurers in the individual activities, attention to financial program improvements in all areas and the stimulation of teachers, pupils, and qualified educators to look for and suggest them, evaluation of the financial program annually or more often, promotion of additional economy measures, continued vigilance in eliminating or limiting impounded funds, and the continual attention to affecting constancy of fund sources.

Found to be in poor conformity to the guiding principles was that the central treasurer should be properly bonded. The bonding of the

central treasurer wherever such bonding does not exist should be given prompt attention by the principal.

Brought out by the use of the 1950 Evaluative Criteria check list¹ was the need for improvements in pupil participation in the handling of and accounting for pupil activity finances, planning for pupil participation in the activity finances as a learning experience, and increasing the educational values in the methods of raising funds.

Relatively adequate practices were found to exist in the organization for proper handling and accounting for pupil activity finances.

Corroboration of the findings in this study with those of Burrup² is to be noted in some areas. Particularly evident are the evidences of the failure to bond, the failure to completely centralize all funds, the persisting practices of levying special assessments on some activities, and the charging of paid admission to various offerings, besides the continued reluctance on the part of administrators to include greater numbers of students in the administrative responsibilities of the program.

There is evidence of improvement in auditing practices in the schools studied. Firms purchasing advertising in school papers and yearbooks, however, give evidence of its value, particularly the advertising in the school paper.

The appraisal of the extracurriculum finances program is found to be not only practicable but periodically necessary. Utilizing the aids presented in this study, the administrator can adjust the method to the specific school situation he finds. It is largely by such evaluation

¹Op. cit., p.205.

²Burrup, op. cit., pp. 80-81-82.

and comparison that noticeable improvements are made. Conscious, directed, and intensified attention to the improvement of the weaker practices can only result in a progressive program.

Summary

The writer carefully reviewed the available literature in the field of extracurriculum finances and formulated guiding principles based upon the recommended practices in order to properly appraise the practices discovered in five Utah secondary schools. Utilizing the personal interview, the guiding principles were further reviewed and validated by seven active school administrators of schools not included in the study. The questionnaires used to gather the data concerning the schools under study were constructed containing reference to those practices recommended as being proper and desirable in the literature. Five Utah secondary schools participated in this study. Their enrollments ranged from 300 to 1800 students.

It is the purpose of this study to (1) discover the current practices involved in the collection, administration, and distribution of the extracurriculum finances of the studied schools and (2) to establish sound criteria and instruments useful to the high school administrator in evaluating his extracurriculum finance program.

The problem was attacked by breaking it down into the area of sources of financial support, administration of funds, control and expenditure practices, the administrators' appraisal and opinion of the program and its improvement, and the consideration of the effect of the program upon public relations.

Data were collected from teachers, selected student personnel, principals, and operators of business establishments concerned with the schools

studied. Both the questionnaire and the interview method were used.

Findings and conclusions made evident from the data

There is need for prompt attention of school administrators to require bonding treasurers and others handling school activity funds.

Excellent conformity to the guiding principles existed in the acceptance of full responsibility by the principal.

Very good conformity was evident in the utilization of a simple accounting system with final accounting responsibility to the board of education, the auditing practices, the support of worth while activities, the conduct of the extracurriculum finance program to promote favorable public relations, and the keeping of costs to students low, with nominal assessments to assure student interest.

Good conformity was shown to the practices involved in the efficient, inclusive, and constant collection of funds, looking toward board of education support, the raising, accounting for, and distribution of funds as a life-like opportunity for students to learn businesslike methods of handling activity funds, the centralized financial organization with provision for a board of finance, the use of the annual operating budget, the equality of opportunity of students to participate in the extracurriculum program without consideration for their ability to pay, and the establishment of definite objectives.

Fair conformity existed to the practices of the staff central treasurer assisted by a student central treasurer and student treasurers from each student organization, the improvement and continual evaluation of the financial program, and the economy practices without limiting valuable activities or unnecessarily impounding funds.

The weaknesses of failing to secure board of education support, of failure to utilize student assistance, including boards of finance, of neglecting to increase accounting safeguards, of not providing numerous opportunities for student participation, of failing to fully utilize both teachers and students in planning, evaluating, and operating the program, of failing to consciously periodically appraise the program, of planning the handling of activity finances as a learning experience, of not training sufficient key student personnel to assist with the program, and of seeming indifference to some phases of the public relations program were those most evident.

In general, the writer sees the need for making the following recommendations from the results of this study:

1. Greater emphasis should be placed by school administrators on training and engaging the assistance of their faculties and students in planning the general operations of the financial program for the extra-curriculum and delegation of responsibility, authority, and operational tasks wherever possible.
2. The principal should make periodic examination of the status of the central treasurer and others handling money to assure their being under proper bond and to assure that they are exercising adequate safeguards in their work.
3. A complete periodic evaluation and appraisal of the extracurriculum finance program should be made by the principal with the assistance of his faculty and students at least annually.
4. Principals, sponsors, and students should jointly work out an effective public relations program administered by a sponsor or other faculty member to assure the best cooperation between the community and the high school.

5. The educational values and learning experiences offered by the extracurriculum finance program in planning, handling, and accounting for pupil activity finances should be incorporated into all phases of the program by conscious, directed planning.

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APPENDIX

PRINCIPALS' QUESTIONNAIRE

EXTRACURRICULAR FINANCES

The purpose of this questionnaire is to gather information to evaluate the practices of financing extracurricular finances of certain Utah Secondary Schools. Your school has been selected, along with others, in order to obtain as typical a sampling as possible.

* * * * *

The questionnaire is being sent to you because of your experience in this field. As a result of this experience, please answer the following questions as accurately as possible with the information you have at hand. If a question appears that has no bearing on your financial program whatever, please delete the question, if no provision exists for a satisfactory answer. This questionnaire seeks to evaluate present financing practices in the schools selected, making the collection of complete information essential. However, in order to demand as little of your time as possible, the questions have been planned for as short answers as possible. This work is being accomplished under the supervision of the Utah State Agricultural College Graduate School, Logan, Utah.

* * * * *

Also included are questionnaires for certain sponsors and 1950-51 student body presidents. Would you be so kind as to distribute them as marked. Self-addressed, stamped envelopes are included to facilitate your reply.

Name _____ Number of Teachers in Your School _____

Title _____

High School _____

Number of Students in Your School _____

QUESTIONNAIRE

Methods of raising revenue

1. Sources of revenue for all extracurriculum student activity funds—check those applicable which contribute to the general fund.
- ☐ Sale of general activity (studentbody) cards.
 - ☐ Proceeds from plays, musical, or other entertainment to public.
 - ☐ All or a percentage of dues levied on members of individual organizations.
 - ☐ Soliciting of gifts from business establishments.
 - ☐ Profits from the cafeteria, school store, hamper or similar enterprises.
 - ☐ Donations.
 - ☐ Regular appropriation of funds by the board of education.
Fixed sums annually _____ Irregular and Variable _____
 - ☐ Magazine or book drives or sales.
 - ☐ Sale of advertising in the school paper.
 - ☐ Sale of advertising in the school yearbook.
 - ☐ Gate receipts of athletic contests.
 - ☐ Guarantees from out-of-town athletic contests.
 - ☐ Paid admissions from students' and/or public activities not included in the studentbody card.
 - ☐ Revenue on invested student activity funds.
 - ☐ Sales of season tickets to students and/or the public for one or more performances or activities not included in general activities cards.
2. Do you know of other sources of revenue now existing in addition to those above listed that are not now used?
If so, please enumerate sources? _____
Why are these sources of revenue not used? _____

Efficiency of Collection Methods

3. Have you in the last ten years, lost funds from student activity collections or accounts due to the proven dishonesty of responsible officers?
4. If you levy a percentage on funds collected by individual organizations, do you calendar a regular date for annual settlement of their accounts with the central treasurer?
5. Do the students' associations' (or studentbody) rules make provisions for prompt deposit of funds after their collections.
6. If the board of education appropriates funds, is it done regularly at the same time each year? (If not appropriated, omit.)
7. Can you depend on a set amount from the board of education each year? (If none appropriated, omit.)
8. On fund drives from studentbody cards, season tickets, books, advertising, and the like, is a regular schedule maintained annually for dates of drives?

9. Are fund drives advertised?
10. Is credit extended for general activity cards to students?
11. Do you have losses for credit extended on student general activity cards?
12. Is any means employed to make up losses for failure of students to pay for general activity cards? Is so, what method is used to compensate for or make up these losses?

13. Approximately what per cent of your students did not pay for their student activity cards in 1950-51? %
What do you consider the most frequent reason for nonpayment of student activity cards in your school?

14. Please rate the following sources of revenue (exclusive of the student activity card) which have proven to be most dependable and constant in the last ten years, to the best of your knowledge? Rate in importance from 1 to 2, number 1 being the most constant number, number 2 being the least constant number.

☐ Funds from the board of education
☐ Athletic contests
☐ Sale of publications
☐ Dramatics
☐ Proceeds from special sales
☐ Receipts from cafeteria or school store
☐ Musical offerings
☐ Special assessments made on members of studentbody or association
☐ Sale of advertising
☐ Percentage of dues from other school activities
Please list any others you may consider more dependable and constant that may have been omitted.

Of the above sources of revenue please list the three most profitable in order of importance in the past ten years?

1. (Most profitable)
2. (Second)
3. (Third)

Which were most profitable in 1949-50?

1.
2.
3.

15. In your opinion, can the less profitable and constant sources of revenue be improved? What method would you suggest?

16. Are the main extracurriculum programs and activities advertised to the students, parents and public in order that they will know what they buy with general activity cards?

Ready For Estimating Income

17. Do you keep a record of the amount of revenue raised from each source of funds each year?

18. Do you use this information in estimates of income for the coming year?
19. Do sponsors and/or managers of activities keep activity records of income and expenditures each year?
20. Do sponsors, managers and activity treasurers keep records of the kinds of fund raising campaigns, and their degree of success, for use in following years to improve the system?
21. Are estimated expenditures always trimmed to fit existing income estimates in order to prevent indebtedness?
22. Do you solicit and receive requests from all your fund-raising extracurriculum activities as a basis for expenditures before setting up the estimation of income needed?
23. Are surplus funds carried over from the previous year included in your estimate of income?
24. Do you have any kind of permanent savings plan for part of the extracurriculum funds that yields income? If yes, please describe.

Income Derived from the Financial Organization

25. Please write in the letter or letters indicating the activities by the following:

Student Treasurer _____

Board of Finance or Control _____

Activity Treasurer _____

Activity President _____

Faculty or Paid Employee _____

- (a) Estimation of income and expenditures.
- (b) Collection of Money.
- (c) Ticket sales.
- (d) Planning sales campaigns.
- (e) Periodic evaluation for improvement of the financial program.
- (f) Preparation of budgets.
- (g) Preparation of rules regulating financing practices.
- (h) Issuing receipts for money collected.
- (i) Determining allocation of funds to activities.
- (j) Preparation of specifications for material purchased.
- (k) Handling bids for major items.
- (l) Operate a simple accounting system.
- (m) Seeking new sources of income.
- (n) Keep records of degree of success of past operations for future guidance.
- (o) Auditing of accounts.
- (p) Write or countersign checks.
- (q) Reconcile bank statements.
- (r) Issue financial statements.
- (s) Prepare requisitions or other forms.
- (t) Preparation of pay and free activities schedules or calendars.
- (u) Preparation of account slips on money taken in.
- (v) Handling of tickets and funds at the gate for activities.
- (w) Preparation of correspondence.

Type of Financial Organization

26. Does your extracurriculum program have a central treasurer handling all monies coming in from activities?
27. If so, is the central treasurer assisted by a central control functioning as a board of finances?
28. Is the board of finances appointed or elected? appointed?
elected?
29. If the board of finance is appointed, who appoints them?
-
30. Does your school have a real school bank, handling both individual or organization accounts?
31. Are extracurriculum finances handled exclusively through the school commerce department?
32. If funds are handled through the school commerce department, does the department have their own central treasurer?
33. Do commercial students do the bookkeeping, clerical, record, and financial work?
34. If your school does not have a central treasurer, do any of the following conditions exist? (Omit, if not applicable to your school.)
- Does each organization handle its funds as it chooses?
 - Do school regulations exist as to accounting, auditing, reports, bookkeeping, etc?
 - Are accounting methods, auditing, reports, bookkeeping, etc., supervised and regulated?
35. Does the principal have the full and final responsibility for the extracurriculum financial program?
36. Designate from the following by a check the person or persons having responsibility for managing student organization funds.
- School principal.
 - Head of commercial department.
 - Central treasurer who is a faculty member or school administrator.
 - Student treasurer appointed by faculty member or members.
 - Student treasurer selected by the general student association.
 - Student elected by the board of finances.
 - Officer appointed and employed by the board of education.
 - Other. (Designate)
-
37. What is the official title of the person having responsibility for student organization funds?
38. Does the office of the Central Treasurer having responsibility for student activity funds have special qualifications? If yes, please list them.
-
39. Does a treasurer have responsibility for funds in each student activity? If someone else has the responsibility, please write in.
-
40. Is the central treasurer a student?

41. If the central treasurer of the general association or studentbody fund is a student, does he have a faculty sponsor or supervisor?
If so, give title of sponsor or supervisor. _____
42. Is this treasurer, if a student, under bond?
43. Is the central treasurer, if a faculty member, under bond?
44. Are sponsors jointly responsible with activity treasurer for raising and expending activity funds?
45. Are sponsors selected for their activity by the administration of the school because of special qualifications?
46. Are sponsors given specific information on their responsibilities and on the conduct of activity finances when they take office as sponsors?
47. Do sponsors receive extra pay for time put in on school activities, over and above regular school time? (If only certain sponsors receive extra pay, please list them.) _____

Budgeting Practices

48. Is a budget prepared for the general activities of the school covering the school year?
49. Is the budget prepared by a central treasurer or principal without consultation or assistance from student activities?
50. Does the budget represent a composite of smaller activity budgets submitted prior to preparation of the general budget?
51. Are both expected revenues and expenses included in budget requests from all activities?
52. Are both expected revenues and expenses regularly included in the general budget?
53. Is the budget approved by the board of finance or its equivalent?
54. Is the general budget after approval by the board of finance or control and principal presented to the general student association or studentbody for their approval? If so, how is this done?

55. Are all funds allocated to the activities on the basis of need?
56. Do all activities receive a customary set amount of funds each year by activity?
57. Are some activities grouped together for a bulk appropriation, which is later broken down for groups by the central treasurer, principal, or other officer?
58. Do any of the following have final authority to approve the general activity budget?
Principal _____
Board of finance (or equivalent) _____
Central treasurer _____
Sponsor or sponsors _____
59. Are certain funds raised by activities and then earmarked for their exclusive use?
60. Are definite plans made to balance income and expenditures in each year's budget?
61. Are provisions made for a fund in the budget to take care of emergency expenditures?
62. Are provisions made for a reserve fund to discharge obligations remaining at the end of the year or from previous years?

63. Are grants by the board of education figured in the general budget?
Accounting and Disbursement

64. Are all funds deposited either in a school bank or a commercial bank and are they withdrawn by check?

65. If certain funds are held separately outside of a bank, please list them below. _____

66. Are entries made in simple general account books of expenditure and income, by date, and from whom received, or to whom paid?

67. Are receipts issued and copies kept for all funds received?

68. Is a special account sheet maintained for each activity's receipts and disbursements, with dates and information as to parties involved in transactions?

69. When organizations desire to purchase materials or services, are they required to use a requisition?

70. Must requisitions be made in triplicate, and approved by the sponsor?

71. Before delivery of an item is accepted, is an approved requisition required to be in the hands of the central treasurer?

72. Are sponsors, students acting as officers, coaches, or treasurers ever allowed to order materials or services without prior approval of a requisition?

73. Are all disbursements made by check? If not, which are made in other ways? Please list other disbursement and the manner of disbursement. _____

74. Are payments of obligations ever made in cash?

75. Are receipts always required for disbursements, if made by cash or other than by check?

76. Do checks for money from the general fund always have the signatures of at least two officers?

77. Are invoices, cancelled checks, or receipts, and requisitions filed together following the completion of each transaction?

78. Do requisitions contain specifications for materials to be purchased?

79. Are treasurers checks marked to designate the account charged, the purpose of the expenditure, and the stub marked to include the balance due the account in addition to account and purpose?

80. Is accurate accounting made of all ticket sales by number? If not by number how is account checked and verified? Please explain. _____

81. Is a final report required for all ticket sales, containing information relative to royalties, taxes, etc., and a deadline set for submitting the report and deposit of funds with the central treasurer within a reasonable, but short, time? Comment _____

82. Do you distribute information in handbooks, pamphlets, mimeograph sheet, or by posting on bulletin boards, to acquaint all students, sponsors, and others interested in proper accounting and expenditure rules and procedures in order to assure a uniform system?

83. Is an office available and conveniently located to serve the organizations with financial needs; and does it make forms, information, and services easily accessible to them?

84. Are sponsors and students encouraged to plan their purchases, requisitions, and the like, with sufficient time in advance in order that forms and requests can be processed during normal school or office hours?
85. Are all organizations required to stay within their budgeted amounts?
86. Are certain organizations regularly permitted to exceed their allocated funds? If so, please list organizations: _____
87. Does an organization needing more money than allocated have a special procedure for requesting the added funds?
88. May funds from one account be transferred to another account by the central treasurer or principal?
89. Are certain expenditures approved or voted on by the general student association or body? If so, under what circumstances?
90. Does the principal have authority to approve, cut down, or refuse to approve requests for funds, services or materials, independently of the board of finance or its equivalent?
91. Are audits made annually or more often of general student activity fund records? Annually _____. More often than annually _____.
92. If an audit is made, is it done by:
 _____ A professionally trained auditor?
 _____ The principal?
 _____ The head of the commercial department?
 _____ A designated faculty member?
 _____ A committee of students or faculty members?
93. If an audit is made, are the results published or presented to the student body and faculty?
94. Are audits made of the central treasurer's records whenever the office changes its central treasurer?
95. Are audits made at least annually by a qualified auditor, faculty member, principal or the central treasurer of the financial records of each activity to determine the adequacy of them?
96. Is a periodic report of the financial operation presented to the board of education annually, or more often?
97. Does the board of education have specific rules or regulations covering accountability for extra-curricular funds?
98. Does the board of education sponsor the annual audit of extra-curriculum funds?

Evidence of Improved Practices

99. To the best of your knowledge, have any significant improvements been made in your practices of finances in the years indicated?

Please check:

	Disbursement & Accounting	Auditing	Sources of Revenue	Budgeting	Selection of Officers	Others
1930-51	_____	_____	_____	_____	_____	_____
1949-50	_____	_____	_____	_____	_____	_____
1948-49	_____	_____	_____	_____	_____	_____
1940-48	_____	_____	_____	_____	_____	_____

100. Please describe below any significant improvements made in financial practices for the extracurriculum in the past ten years.

101. Has your system of financing extracurriculum activities been inspected by an expert trained in educational finance, in the past five years, to determine its efficiency and to recommend improvements?

102. Is some form of suggestion box available to faculty and students for suggestions on improvement of the extracurriculum including financing practices?

Support of Nonthird Activities

103. About what per cent of the applications for funds for non-revenue producing activities were approved for the school year 1949-50? _____ % 1950-51? _____ %

104. About how many requests were made for funds by non-revenue producing activities in 1949-50? _____ % 1950-51? _____ %

105. Can any of the following disapprove requests for funds by activities without the final concurrence of the principal?

____ Board of finance?

____ General activities control board?

____ Studentbody president?

____ Sponsor?

106. Are non-revenue producing activities encouraged to request financial assistance when they have need for it?

107. Has there ever been an estimate in dollar value made of the contribution of the board of education to the extracurriculum program per year, including overtime or special pay for instructors, where given, special pay for janitorial service, and building overhead for heat, lights, etc.? If so, what is the estimated average for the average year?

108. What is the fixed per student cost for extracurriculum activities in the current year on the basis of studentbody cards and other fixed charges and definite charges?

____ 1950-51

____ 1949-50

____ 1948-49

____ 1947-48

Institutional Rules as a Controlling Influence

109. Do any definite regulations exist made by the association of students that prescribe rules under which non-revenue producing activities can get funds?

110. Do regulations exist providing procedures for revenue producing activities to get funds?

111. If no rules exist for approval of requests for funds by individual activities, are final decisions on requests decided on their merits by the board of finance, or the general activity control board or other similar body? (b) Does only the principal approve requests for funds by individual activities?

112. Do any student association rules or constitutional provisions prevent non-revenue producing activities from sharing in student activity funds?

113. If only certain activities are restricted from funds, which ones are singled out? _____

114. Do board of education regulations limit or specify purposes for which student activities funds can be spent in your school? _____

115. Do board of education regulations limit in any way expenditures of student activity funds for nonrevenue producing activities in your school? _____

116. Does failure to pay for a student activities' card exclude the student from general studentbody activities? _____

Money Practices

117. Are remaining funds of activities after the close of the year's activities deposited to the credit of the general activities' fund for unrestricted use the following year? _____

118. a. Have any provisions ever been made for cooperative purchasing of supplies of activities for better prices within the school? _____

b. For athletic, office, or other supplies in cooperation with other high schools within the system or with neighboring high schools? _____

119. a. Are lists of supplies or items to be purchased from activity funds beyond a certain value ever submitted to vendors for bids? _____

b. If so, what is the minimum amount of purchases to be put up for bidding? _____

c. If bids are requested, is any set amount of bids required? _____

d. Are bids sometimes requested on single items? _____

e. Are standardized lists available and used for the purpose of purchasing materials and supplies used in the extracurriculum program? _____

120. When non-expendable equipment is purchased, is consideration given for its broad utilization for all activities and for subsequent use of the equipment by a designated group or authorized personnel? _____

121. Is surplus, damaged or obsolete activity-owned material or equipment promptly sold or otherwise utilized in the school? _____

122. Does a complete inventory of all general student activity property exist, and is it made available to finance committee activities and the central treasurer, to prevent duplication of equipment and full utilization of equipment? _____

123. Is all general student activity property inventoried at least once a year? _____

124. Is the quality desired and full description specified on all purchase orders? _____

125. a. When supplies or equipment purchased by activity funds is delivered, inspection of the shipment is made by: _____

Office clerk _____

Sponsor _____

Central treasurer _____

Principal _____

Student central treasurer _____

Manager or treasurer of the activity _____

Others (Indicate) _____

b. Is provision made for immediate addition to the inventory when new equipment of non-expendable material is received and accepted by a responsible party?

126. Does a store room or stock room exist for student activity materials and supplies?

Establishment of Objectives

127. Does the principal and staff participate in annual training of students and permit and instruct them to do the following:

☐ Sell tickets?
☐ Collect money?
☐ Operate accounts?
☐ Pay bills?
☐ Write or countersign checks?
☐ Prepare budgets?

Under supervision, plan the raising and expenditure of general activities funds, with as much individual responsibility as possible?

128. Has experience convinced the principal in his own opinion that students are generally incapable of managing their own finances?

129. Are the general objectives of the extracurriculum program, including those to be attained in the handling of general activity finances, clearly stated in a document or publication of the school and made available to faculty and sponsors?

130. Are annual objectives established, with the concurrence of both principal and faculty, at the outset of the year, after considering the needs of the students in school in such things, among others, as financial responsibility, budgeting, planning, and general improvement of the extracurriculum program?

131. In ticket and fund drives, are goals established as to amounts to be raised, tickets to be sold, etc.?

132. Does your school annually prepare a program of activities for the extracurriculum establishing a minimum program for the year?

133. In ticket and fund drives, is competition between groups regularly used to attain goals? For better motivation?

134. Generally speaking, how well are the extracurricular objectives met in your normal year? (Please encircle the most appropriate term.)
completely mostly about halfway very few none
no objectives established

135. Are sponsors and faculty members given the opportunity to evaluate the extracurriculum program (the financial part) at the close of the year and offer suggestions?

136. Are students or student groups requested to make suggestions on the conduct of the financial program at least annually?

137. Are outside educational experts on extracurriculum finance requested to evaluate your financial program periodically?
If so, how often? (Please circle) From 2-5 years bi-annually annually semi-annually occasionally only when needed never

138. Does the principal prepare his own evaluation of the extracurriculum financial program at the end of the school year and make a record of it, in order that proper objectives can be formulated the following year to correct deficiencies?

Questions Asked to 25 Firms Patronizing School Paper and Yearbook Advertising
Public Relations

139. Do you consider the advertising you buy in the high school paper or yearbook a good investment?
 140. Does this advertising yield any specific return that you have observed in increased business?
 141. Do you consider the purchasing of advertising in the high school paper or yearbook the same as a gift to the school?
 142. Do you think you are contacted too often by high school students selling advertising or other material?
 143. Do local high school students ever contact you for gifts to the school?
 144. Would you rather not be contacted by high school students selling advertising or other material?
 145. Would you rather make one outright gift to the local high school each year, rather than deal with students periodically?
 146. What do you think would do most to improve relations between the schools and the public?
-

EXTRACURRICULUM FINANCERS

SPONSORS' QUESTIONNAIRE

In view of your experience in handling student activities, this questionnaire is being distributed to you for accomplishment.

Because of the recognized demands on your time the questionnaire has been prepared so as to use only the shortest possible answers in practically all questions. The purpose is to evaluate the methods of financing extracurriculum activities in your school, including values to be derived from the program.

Your cooperation in accomplishing and returning the questionnaire will be sincerely appreciated.

1. From your experience in handling extracurriculum activities, please select the most appropriate method from among the following by a check mark that designates or recedes the method you use. If none is appropriate, please write in your method in the space provided.

- ☐ Allow students to plan activities and uses of funds, asking only in a consulting capacity.
 - ☐ Actively assist the group with the group by unsolicited suggestions and contributions.
 - ☐ Prepare agendas for activity planning meetings and direct the discussion of the group and inform the group on school rules when necessary.
 - ☐ Prepare agendas, act as chairman, lay down policy, and inform the group on what they may or may not do.
 - ☐ First, instruct activity members on duties and responsibilities, assist them to organize, then assist them in an advisory capacity on all questions, including those of finances.
2. Are sponsors asked for their opinions and assistance at the beginning of the year to plan the financing and annual program of the extracurriculum?
3. Did you consider yourself adequately qualified to sponsor your present activity because of your training or experience prior to your assignment to the activity?
4. Are sponsors asked for their evaluation of the extracurriculum program, including the financial aspects, at the end of the school year, by the school administration?
5. Do you think you should receive extra pay from the Board of Education spent in sponsoring an activity outside of regular school hours?
- ☐ Do you receive such pay?
6. Has the activity you sponsored revenue producing or non-revenue producing? (Circle one) Revenue Non-revenue
7. Did you consider that your activity received sufficient funds for effective operation from general student activity funds?
- ☐ Does your activity receive financial support from the Board of Education?

SPONSORS' QUESTIONNAIRE

8. Does a procedure exist in the student organization whereby a needy organization can get funds to operate, even if it doesn't produce revenue, provided the request is just, and funds are available?
9. Does an emergency fund exist in the student organization that can care for emergency requests for funds?
10. Do you believe that students in your school get adequate opportunity to participate in the financial program of the general student organization and its activities to assure at least normal development in handling these matters for their age?
11. In what ways would you recommend improvements in your present program of financing your extracurriculum activities?

12. Does your activity prepare estimates of income and expenditures to be used in the preparation of the general student association budget?
13. a. Do you think you could profit by instruction, either oral or written, outlining the duties and responsibilities of sponsors in your school? b. Do you now get instructions before starting?
14. In your opinion do students in your school have adequate opportunity to participate in the extracurriculum program and take advantage of its offerings, regardless of ability to pay?
15. a. How long have you been a sponsor? _____ yrs. _____ mos.
b. What activity or activities do you now sponsor?

QUESTIONNAIRE

STUDENTBODY PRESIDENT

This questionnaire is seeking information about the handling of student activity finances in your school, and of the values derived from the program by students.

Certain of the information requested herein will have to be secured from managers of school publications, if you are not familiar with their current practices. Please contact the necessary people to secure this information, if necessary.

In the event that a question does not apply to your school, please delete the question, if provision is not made for a proper answer.

Your cooperation in the gathering of this information will be sincerely appreciated.

- _____ 1. Is credit extended to firms for advertising in the school paper or yearbook?
- _____ 2. Is sale of advertising done on strictly cash in advance basis?
- _____ 3. Do you have regular advertising accounts for your school paper?
- _____ 4. Do you ever lose money from advertising accounts due to the failure of a firm or individual to pay their bill?
- _____ 5. If losses for the sale of advertising on a credit basis exist, is any method employed to collect the delinquent account? If so, what is the method? _____

6. If credit is extended to individuals or firms, which of the following manages the extending of credit?

_____ Principal
_____ Board of Finance or Control
_____ Sponsor
_____ Publication Manager
_____ Central Treasurer of School
_____ Organization Treasurer
_____ (If other, write in) _____

7. How often do the following hold meetings with the principal or his representative on the financial program. Please check in the appropriate space.

(1) Annually, (2) Semiannually or oftener, (3) Don't meet, and (4) Individual conferences only as needed.

(1)	(2)	(3)	(4)

Board of Finance or control
Student Treasurer
Student Activity Treasurers
Publications managers
Presidents of various activities

-2-

Studentbody Presidents' Questionnaire

8. In your student organization constitution or body of rules is provision made for specifying which officers each activity must have?
9. Do student association, or student activity officers, including treasurers, receive training or instruction before entering upon their duties? If so, by what methods?
10. Does each activity have its own treasurer or administrative officer that keeps financial records?
11. Does each activity keep records of the history of its fund-raising efforts and campaigns and their successes that are available to new members the next year?
12. Is the treasurer or person responsible for each student activity fund required to have special qualifications?
Is this person
___ Elected by activity members?
___ Appointed by sponsor?
___ Other _____
13. Are all student activities required to maintain a budget?
14. Do you think that students generally get sufficient opportunity in your school to handle their own extracurriculum finances?
15. What suggestions do you have for the improvements of the financial part of the extracurriculum program in your school?
-
-
16. Are studentbody or association officers consulted by the principal to plan improvements for the program, including improvements in methods of financing?
17. Do students frequently sell tickets or collect money for plays, musicals, athletic activities and the like?
18. Does the student board of control or finance assist school officials, faculty and sponsors in making recommendations for at least certain aspects of the extracurriculum program and methods of financing it for the coming year?
19. Do you or any other student officers ever take inventory of property belonging to the general student association?
20. Are arrangements made each year for turning over information, property, files and funds, if any, of your office to your successor? If so, what arrangements are made? Please list below.
-
-
-

415 East Third South Street
Salt Lake City, Utah
May 12, 1951

Gentlemen:

Under the supervision of the Graduate School, Utah State Agricultural College, Logan, Utah, we are carrying out a research project in the field of Extracurriculum Finances. We are seeking to evaluate the financial program of certain Utah Secondary Schools.

In view of your wide experience in this field, we consider that your response to the enclosed questionnaire will be of great assistance to us in our study. Would you be so kind as to fill in or check the items listed in the questionnaire and return it in the enclosed stamped addressed envelope? Should time not permit its return during the month of May, your reply will be as readily appreciated at your earliest convenience.

Also, enclosed are five questionnaires for distribution for the various indicated sponsors and one questionnaire for the studentbody president. Would you please have them distributed to the proper people, together with the return envelopes in order that they can be filled out and returned to us? It would be appreciated if these could be placed in the hands of the sponsors and studentbody president as soon as possible before school closes, in order to assure their return from them inasmuch as it is unlikely that they will be readily available after that time.

Your kindness and cooperation will be earnestly appreciated. Thank you very kindly.

Very truly yours,

Enclosures (5)

P. S. Please advise me if you desire a copy of the results of this study.

62